

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

Legislative Budget Request

Department of Business and Professional Regulation

Tallahassee

September 15, 2023

Chris Spencer, Policy Director
Office of Policy and Budget
Executive Office of the Governor
1702 Capitol
Tallahassee, Florida 32399-0001

Eric Pridgeon, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

Tim Sadberry, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Business and Professional Regulation is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2024-25 Fiscal Year. I have reviewed and approve this submission.

Any questions concerning this submission may be directed to Lynn Smith, Planning and Budgeting Administrator at 850-717-1541.

Sincerely,



Melanie S. Griffin
Secretary

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION



AGENCY

LEGISLATIVE BUDGET REQUEST

2024 – 2025

RON DESANTIS, GOVERNOR

MELANIE S. GRIFFIN, SECRETARY

**The Department of Business and Professional Regulation
 Temporary Special Duty – General Pay Additives Implementation Plan
 Fiscal Year 2023-24**

The Department of Business and Professional Regulation (DBPR) proposes the following plan to implement the temporary special duties – general pay additive:

- The department will use existing resources to grant the temporary special duties – general pay additive, when warranted, based on the duties and responsibilities of a position.
- Description of the pay additive and the circumstances for use:

This additive may be recommended for career service classes for a period of ninety (90) days, when a position has been assigned temporary duties and responsibilities not customarily assigned to the position (e.g. assigned duties of a vacant position or working on a special project). This pay additive is a valuable management tool that allows the department to recognize and compensate employees for identified duties without providing a permanent pay increase.

- Effective day, amount and time period:

An employee who is covered by the current American Federation of State, County and Municipal Employees’ (AFSCME), the Police Benevolent Association (PBA) or the Florida Nursing Association (FNA) collective bargaining agreement and who meets the requirements of Article 21, Compensation for Temporary Special Duty in a Higher Position, shall be eligible to receive a temporary special duties-general pay additive on the 23rd day in an amount up to 15% of the employee’s rate of pay for a period not to exceed ninety (90) days. For employees not covered by the current AFSCME, PBA or FNA’s collective bargaining agreement, this additive may be requested in an amount up to 15% of the employee’s rate of pay for a period not to exceed ninety (90) days. The department may approve an extension of the ninety (90) days period, if necessary, after reviewing the circumstances under which the additive was implemented.

- Classes and number of positions affected:

<u>Class Code</u>	<u>Class Title</u>	<u>Number of Positions</u>
See Class Listing	See Class Listing	1,160

- Historical data:

Each agency has the authority to implement the follow additives as necessary to accomplish the agency's mission and in accordance with department rules, specific instructions contained in the General Appropriations Act and in accordance with applicable collective bargaining units. If the department grants a salary additive to an employee, the following amounts of increase shall be granted:

1. Leadworker – up to 10% of the broadband minimum;
2. Temporary Special Duty – Absent Coworker – up to 15% of the employee's base rate of pay;
3. Trainer – up to 15% of the broadband minimum;
4. Hazardous Duty – up to 15% of the broadband minimum

Pay additives are a valuable management tool which allows agencies to recognize and compensate employees for identified duties without providing a permanent pay increase.

- Estimated annual cost:

This additive has the potential to impact any of our current 1200 Career Service position incumbents statewide. The amount will not exceed 15% of an employee's current rate of pay.

- Collective Bargaining Units Impacted:

The American Federation of State County and Municipal Employees (AFSCME), the Police Benevolent Association (PBA) and the Florida Nursing Association (FNA) are impacted:

Article 21 of **AFSCME**...“Each time an employee is designated by the employee's immediate supervisor to act in a vacant established position in a vacant established position in a higher broadband level than the employee's current broadband level, and performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for more than 22 workdays within any six consecutive months, the employee shall be eligible to receive a temporary special duty additive in accordance with the Rules of the State Personnel System, beginning with the 23rd day.”

Article 21 of **PBA**...” Each time an employee is officially designated by the appropriate supervisor to act in an established position in a higher broadband

level than the employee's current broadband level, and performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for more than 22 workdays within any six consecutive months, the employee shall be eligible for a temporary special duty additive in accordance with Chapter 60L-32, Florida Administrative Code.

Section 2 – Method of Compensation

It is understood by the parties that, insofar as pay is concerned, employees temporarily filling a position in a higher broadband level shall be paid according to the same compensation method as promoted employees pursuant to the Rules of the State Personnel System.

Section 3 – Return to Regular Rate

Employees being paid at a higher rate while temporarily filling a position in a higher broadband level will be returned to their regular rate of pay when the period of temporary special duty in the higher broadband level ends.

Article 21 of **FNA**...“Each time an employee is officially designated by the appropriate supervisor to act in a position in a higher broadband level than the employee's current level, and performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for more than 22 workdays within any six consecutive months, the employee shall be eligible to receive a temporary special duty additive in accordance with Rule 60L-32, F.A.C., beginning with the 23rd day.”

These additives will be implemented within current approved salary appropriations and rate.

Any requests to revise the DBPR plan will be submitted for approval through the Department of Management Services and the Executive Office of the Governor to address any additional need for pay additives which may arise.

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 20 2 021008 ADMINISTRATIVE TRUST FUND DBPR-MGT DIV.

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	42,950.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,479,459.64
15100	ACCOUNTS RECEIVABLE	
001500	TRANSFERS	1,052,161.28
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	1,714,944.32
001500	TRANSFERS	1,714,944.32-
	** GL 16200 TOTAL	0.00
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
001520	TRANSFERS - SUBJECT TO SERVICE CHARGE	0.00
	** GL 16300 TOTAL	0.00
17120	SUPPLY INVENTORY - AT COST	
040000	EXPENSES	0.00
27600	FURNITURE AND EQUIPMENT	
106150	CF CATEGORY NAME NOT ON TITLE FILE	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	1,973,808.95-
001500	TRANSFERS	85,451.75
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,600.00-
040000	EXPENSES	1,032,248.04-
040000	CF EXPENSES	94,032.45-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	157,340.74-
102289	OPERATION/MOTOR VEHICLES	0.00
102289	CF OPERATION/MOTOR VEHICLES	1,068.48-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	4,757.09-
210023	NORTHWEST REGIONAL DC	0.00
210023	CF NORTHWEST REGIONAL DC	219,211.72-
	** GL 31100 TOTAL	3,398,615.72-

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 20 2 021008 ADMINISTRATIVE TRUST FUND DBPR-MGT DIV.
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	674,209.98-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	47,005.46-
103290	SALARY INCENTIVE PAYMENTS	0.00
103290	CF SALARY INCENTIVE PAYMENTS	182.63-
	** GL 32100 TOTAL	721,398.07-
32900	ACCRUED INTEREST PAYABLE	
000000	BALANCE BROUGHT FORWARD	18,975.85-
33100	DEPOSITS PAYABLE	
040000	EXPENSES	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	45.00
001500	TRANSFERS	1,462,537.98-
040000	EXPENSES	45.00-
	** GL 35200 TOTAL	1,462,537.98-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	43,745.89
030000	OTHER PERSONAL SERVICES	83,901.96
030000	CF OTHER PERSONAL SERVICES	153,207.60-
040000	EXPENSES	16,305.46
040000	CF EXPENSES	44,906.84-
100777	CONTRACTED SERVICES	658.55-
100777	CF CONTRACTED SERVICES	3,024.80-
102289	OPERATION/MOTOR VEHICLES	0.00
102289	CF OPERATION/MOTOR VEHICLES	5.25-
	** GL 35300 TOTAL	57,849.73-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,581.26-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	4,879.22
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	4,879.22-
	** GL 38600 TOTAL	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 20 2 021008 ADMINISTRATIVE TRUST FUND DBPR-MGT DIV.

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		1,086,387.69
54901	BEGINNING FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
94100	ENCUMBRANCES		
030000	CF OTHER PERSONAL SERVICES		89,935.82
040000	CF EXPENSES		253,524.87
060000	CF OPERATING CAPITAL OUTLAY		64,379.14
100777	CF CONTRACTED SERVICES		362,594.71
100905	CF CONTRACTED LEGAL SERVICES		88,502.50
105281	CF LEASE/PURCHASE/EQUIPMENT		6,504.15
	** GL 94100 TOTAL		865,441.19
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
030000	CF OTHER PERSONAL SERVICES		89,935.82-
040000	CF EXPENSES		0.00
040000	CF EXPENSES		253,524.87-
060000	CF OPERATING CAPITAL OUTLAY		64,379.14-
100777	CF CONTRACTED SERVICES		362,594.71-
100905	CF CONTRACTED LEGAL SERVICES		88,502.50-
105281	CF LEASE/PURCHASE/EQUIPMENT		6,504.15-
	** GL 98100 TOTAL		865,441.19-
99100	BUDGETARY FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
	*** FUND TOTAL		0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 20 2 022001 ALCOHOLIC BEVERAGE AND TOBACCO TRUST FUND DBPR
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
11100	CASH ON HAND	
000100	FEES	0.00
000200	LICENSES	0.00
000306	ALCOHOLIC BEVERAGE SURTAX	0.00
000311	ALCOHOLIC BEVERAGE TAX	0.00
000400	MISCELLANEOUS RECEIPTS	0.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	0.00
001202	PENALTIES	0.00
001800	REFUNDS	0.00
	** GL 11100 TOTAL	0.00
11110	PETTY CASH	
000000	BALANCE BROUGHT FORWARD	300.00
000400	MISCELLANEOUS RECEIPTS	200.00-
	** GL 11110 TOTAL	100.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	11,250.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,456,111.80
12400	CASH IN STATE TREASURY UNVERIFIED	
000000	BALANCE BROUGHT FORWARD	494,420.24
000400	MISCELLANEOUS RECEIPTS	181,647.43-
	** GL 12400 TOTAL	312,772.81
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,886,063.01-
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	135,464.15-
000400	MISCELLANEOUS RECEIPTS	8,410.30
	** GL 15100 TOTAL	127,053.85-
15200	TAXES RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	18,451.36-
001500	TRANSFERS	137,534.97
	** GL 15200 TOTAL	119,083.61
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	21,310.60-
000500	INTEREST	97,019.96
	** GL 15300 TOTAL	75,709.36

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION		
20 2 022001 ALCOHOLIC BEVERAGE AND TOBACCO TRUST FUND DBPR		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	24,730.76-
000500	INTEREST	178,646.27
001500	TRANSFERS	0.00
	** GL 16200 TOTAL	153,915.51
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
	** GL 16300 TOTAL	0.00
17101	ADCO STAMP INVENTORY - CENTRAL OFFICE	
000000	BALANCE BROUGHT FORWARD	86,792.43
102558	CIGARETTE TAX STAMPS	0.00
	** GL 17101 TOTAL	86,792.43
19300	PREPAID CHARGES - CURRENT	
001500	TRANSFERS	0.00
27601	MOTOR VEHICLES - ALL TYPES	
000500	INTEREST	81,569.00-
100021	ACQUISITION/MOTOR VEHICLES	81,569.00
	** GL 27601 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	90,617.35-
000311	ALCOHOLIC BEVERAGE TAX	0.00
000500	INTEREST	467.45-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,275.00-
040000	EXPENSES	2,621.84
040000	CF EXPENSES	47,630.34-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	3,575.88-
102275	OPER & MAINT OF PATROL VEH	0.00
102275	CF OPER & MAINT OF PATROL VEH	55,407.18-
102558	CIGARETTE TAX STAMPS	0.00
102558	CF CIGARETTE TAX STAMPS	317,936.30-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	2,475.36-
109067	CATEGORY NAME NOT ON TITLE FILE	0.00
181103	CATEGORY NAME NOT ON TITLE FILE	0.00
181105	TR/DOE/10% TOBACCO PERMITS	0.00
181107	TR/FUNDS-CATERING LIC FEES	0.00
210023	NORTHWEST REGIONAL DC	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 20 2 022001 ALCOHOLIC BEVERAGE AND TOBACCO TRUST FUND DBPR
 G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
210023	CF	NORTHWEST REGIONAL DC	1,721.91-
310175		FBI ASSESSMENT/FINGERPRINT	0.00
		** GL 31100 TOTAL	518,484.93-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	497,360.29-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	1,166.68-
103290		SALARY INCENTIVE PAYMENTS	0.00
103290	CF	SALARY INCENTIVE PAYMENTS	2,821.90-
		** GL 32100 TOTAL	501,348.87-
32900		ACCRUED INTEREST PAYABLE	
000000		BALANCE BROUGHT FORWARD	4,502.72-
35100		DUE TO STATE FUNDS, WITHIN DIVISION	
000000		BALANCE BROUGHT FORWARD	0.00
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000		BALANCE BROUGHT FORWARD	0.00
109067		CATEGORY NAME NOT ON TITLE FILE	0.00
181107		TR/FUNDS-CATERING LIC FEES	18,200.00-
		** GL 35200 TOTAL	18,200.00-
35300		DUE TO OTHER DEPARTMENTS	
000000		BALANCE BROUGHT FORWARD	1,813.44
000500		INTEREST	1,099.88-
040000		EXPENSES	2,841.06-
040000	CF	EXPENSES	8,350.81-
100777		CONTRACTED SERVICES	23.24-
100777	CF	CONTRACTED SERVICES	1,565.48-
102275		OPER & MAINT OF PATROL VEH	0.00
102275	CF	OPER & MAINT OF PATROL VEH	369.25-
180000		TRANSFERS	0.00
180040		TR/DACS/VITICULTURE TF	46,130.20-
181103		CATEGORY NAME NOT ON TITLE FILE	0.00
181105		TR/DOE/10% TOBACCO PERMITS	1,784.80-
181107		TR/FUNDS-CATERING LIC FEES	18,200.00-
220020		REFUND STATE REVENUES	0.00
310175		FBI ASSESSMENT/FINGERPRINT	0.00
310403		ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,924.06-
		** GL 35300 TOTAL	82,475.34-

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 20 2 022001 ALCOHOLIC BEVERAGE AND TOBACCO TRUST FUND DBPR

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
35600	DUE TO GENERAL REVENUE		
310322	SERVICE CHARGE TO GEN REV		781,478.74-
35800	ADVANCES TO PRIMARY, SHORT-TERM		
000000	BALANCE BROUGHT FORWARD		10,659.05
040000	EXPENSES		2,621.84-
040000	CF EXPENSES		8,037.21-
	** GL 35800 TOTAL		0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
000000	BALANCE BROUGHT FORWARD		10,863.44
010000	SALARIES AND BENEFITS		10,863.44-
010000	CF SALARIES AND BENEFITS		47,803.94-
	** GL 38600 TOTAL		47,803.94-
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		1,838,468.31
54901	BEGINNING FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
56100	NONSPENDABLE - INVENTORIES AND PREPAID		
000000	BALANCE BROUGHT FORWARD		86,792.43-
94100	ENCUMBRANCES		
030000	CF OTHER PERSONAL SERVICES		1,395.81
040000	CF EXPENSES		18,203.68
100777	CF CONTRACTED SERVICES		130,334.59
	** GL 94100 TOTAL		149,934.08
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
030000	CF OTHER PERSONAL SERVICES		1,395.81-
040000	CF EXPENSES		18,203.68-
100777	CF CONTRACTED SERVICES		130,334.59-
	** GL 98100 TOTAL		149,934.08-
99100	BUDGETARY FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
	*** FUND TOTAL		0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 20 2 086001 CIGARETTE TAX COLL TF DBPR

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	10,832,486.59
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181113	TR/AL BEV & TOB TF/CIG TAX	137,534.97-
35300	DUE TO OTHER DEPARTMENTS	
181109	TR/PMATF/CIGARETTE TAXES	4,079,027.41-
181111	TR/RSTF/COUNTIES/CIG TAXES	403,726.26-
181180	TR/BIOMEDICAL RESEARCH TF	139,215.95-
181371	TR/HCTF/CIG SURCHARGE	42,115,941.21-
	** GL 35300 TOTAL	46,737,910.83-
35600	DUE TO GENERAL REVENUE	
310154	DISTRIBUTION TO GEN REV	9,412,483.22-
310322	SERVICE CHARGE TO GEN REV	4,884,788.82-
	** GL 35600 TOTAL	14,297,272.04-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	50,340,231.25
	*** FUND TOTAL	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
20 2 106001 FUND NOT ON TITLE FILE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
001202	PENALTIES	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
20 2 261040 FEDERAL GRANTS TRUST FUND

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 20 2 520001 PARI-MUTUEL WAGERING TRUST FUND DBPR

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000100	FEES	0.00
000200	LICENSES	0.00
000300	TAXES	0.00
001202	PENALTIES	0.00
	** GL 11100 TOTAL	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	22,649.35
12400	CASH IN STATE TREASURY UNVERIFIED	
000000	BALANCE BROUGHT FORWARD	2,055,683.18
000400	MISCELLANEOUS RECEIPTS	2,055,311.93-
	** GL 12400 TOTAL	371.25
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	5,482.12
15100	ACCOUNTS RECEIVABLE	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	70,625.00
185078	TR/ADMIN TF-SVC OPERATIONS	0.00
185080	TR TO ADMIN TF	0.00
	** GL 15100 TOTAL	70,625.00
15200	TAXES RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	14,698,068.90-
000335	SLOT MACHINE TAX RECEIPTS	14,698,068.90
	** GL 15200 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	19,113.13-
000500	INTEREST	19,123.70
	** GL 15300 TOTAL	10.57
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	70,625.00-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
185078	TR/ADMIN TF-SVC OPERATIONS	0.00
185080	TR TO ADMIN TF	0.00
	** GL 16200 TOTAL	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 20 2 520001 PARI-MUTUEL WAGERING TRUST FUND DBPR

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
19300	PREPAID CHARGES - CURRENT		
000000	BALANCE BROUGHT FORWARD		0.00
185080	TR TO ADMIN TF		0.00
	** GL 19300 TOTAL		0.00
31100	ACCOUNTS PAYABLE		
000000	BALANCE BROUGHT FORWARD		267.25-
100021	ACQUISITION/MOTOR VEHICLES		0.00
310175	FBI ASSESSMENT/FINGERPRINT		0.00
	** GL 31100 TOTAL		267.25-
32100	ACCRUED SALARIES AND WAGES		
030000	OTHER PERSONAL SERVICES		0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT		
000000	BALANCE BROUGHT FORWARD		0.00
185080	TR TO ADMIN TF		0.00
	** GL 35200 TOTAL		0.00
35300	DUE TO OTHER DEPARTMENTS		
000000	BALANCE BROUGHT FORWARD		37,027.65-
010000	SALARIES AND BENEFITS		1,535.56-
040000	EXPENSES		103.25
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		0.55-
	** GL 35300 TOTAL		38,460.51-
35600	DUE TO GENERAL REVENUE		
310322	SERVICE CHARGE TO GEN REV		0.00
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		10,214.47
54901	BEGINNING FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
000000	BALANCE BROUGHT FORWARD		135,544.50
310175	FBI ASSESSMENT/FINGERPRINT		135,544.50-
	** GL 98100 TOTAL		0.00
99100	BUDGETARY FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
	*** FUND TOTAL		0.00

BGTRBAL-10 AS OF 07/01/23

79000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

DATE RUN 08/10/23
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790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
20 2 547001 PROFESSIONAL REGULATION TF DBPR

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION		BEGINNING BALANCE
20 2 719001 FEDERAL LAW ENFORCEMENT TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,177.54
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	588,615.58
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	1,130.97-
000500	INTEREST	2,282.06
	** GL 15300 TOTAL	1,151.09
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	429.00-
	** GL 31100 TOTAL	429.00-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	59.66-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	77,019.96
54901	BEGINNING FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	946,116.36-
000500	INTEREST	276,640.85
	** GL 57200 TOTAL	669,475.51-
94100	ENCUMBRANCES	
040000	CF EXPENSES	18,818.86
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	18,818.86-
	*** FUND TOTAL	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
20 2 795010 FUND NOT ON TITLE FILE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
185080	TR TO ADMIN TF	0.00
35300	DUE TO OTHER DEPARTMENTS	
310018	CATEGORY NAME NOT ON TITLE FILE	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION		BEGINNING BALANCE
20 2 865001 FLORIDA MOBILE HOME RELOCATION TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	675,985.21
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	4,501,821.72
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	3,432.70-
000500	INTEREST	12,118.35
	** GL 15300 TOTAL	8,685.65
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	3,205.00
000100	FEES	3,205.00-
	** GL 16300 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
185079	TR/MOBILE HOME RELO CORP	0.00
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	450.18-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	5,237.41-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	5,180,804.99-
	*** FUND TOTAL	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 50 2 147002 FUND NOT ON TITLE FILE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
185080	TR TO ADMIN TF	0.00
51100	CONTRIBUTED CAPITAL	
000000	BALANCE BROUGHT FORWARD	72,452.89
060000	OPERATING CAPITAL OUTLAY	15,886.41-
100021	ACQUISITION/MOTOR VEHICLES	56,566.48-
	** GL 51100 TOTAL	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 50 2 289001 DIV FL LAND SALES, CONDO & MOBILE HOMES TF DBPR
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,229,742.59
12400	CASH IN STATE TREASURY UNVERIFIED	
000000	BALANCE BROUGHT FORWARD	14,710.50
000400	MISCELLANEOUS RECEIPTS	4,199.32-
	** GL 12400 TOTAL	10,511.18
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	5,024,953.74
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	344,848.79
185078	TR/ADMIN TF-SVC OPERATIONS	0.00
	** GL 15100 TOTAL	344,848.79
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	16,445.89-
000500	INTEREST	46,013.28
	** GL 15300 TOTAL	29,567.39
15900	ALLOWANCE FOR UNCOLLECTIBLES	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	291,431.30-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	106,924.98-
185078	TR/ADMIN TF-SVC OPERATIONS	106,924.98
	** GL 16200 TOTAL	0.00
27600	FURNITURE AND EQUIPMENT	
040000	EXPENSES	601.99
060000	OPERATING CAPITAL OUTLAY	83,783.00
	** GL 27600 TOTAL	84,384.99
27640	EDP-EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	20,934.72
060000	CF OPERATING CAPITAL OUTLAY	3,250.00-
	** GL 27640 TOTAL	17,684.72
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	40,783.04-

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 50 2 289001 DIV FL LAND SALES, CONDO & MOBILE HOMES TF DBPR
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
27740	ACC DEPRECIATION-EDP EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	17,684.72-
28400	RIGHT TO USE LEASED ASSETS	
000000	BALANCE BROUGHT FORWARD	2,933,617.91
28500	ACC DEPR - PROPERTY UNDER LEASE	
000000	BALANCE BROUGHT FORWARD	449,362.50-
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	353.67-
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	11,075.29-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	171.92-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	4,792.07-
108022	CONDOMINIUM/COOPERATIVE EDUCATION	0.00
109067	CATEGORY NAME NOT ON TITLE FILE	0.00
210010	TRC - DMS	0.00
310175	FBI ASSESSMENT/FINGERPRINT	0.00
	** GL 31100 TOTAL	16,392.95-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	126,993.67-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,160.60-
	** GL 32100 TOTAL	128,154.27-
32900	ACCRUED INTEREST PAYABLE	
000000	BALANCE BROUGHT FORWARD	2,488.56-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
185080	TR TO ADMIN TF	0.00
	** GL 35200 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	872.42-
000500	INTEREST	1,250.40-
040000	EXPENSES	4,155.30
040000	CF EXPENSES	1,660.97-

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 50 2 289001 DIV FL LAND SALES, CONDO & MOBILE HOMES TF DBPR
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	2,000.04-
210010	TRC - DMS	0.00
310018	CATEGORY NAME NOT ON TITLE FILE	0.00
310175	FBI ASSESSMENT/FINGERPRINT	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	1,532.50-
	** GL 35300 TOTAL	3,161.03-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	102,687.54-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	40,315.06-
000500	INTEREST	9,382.57
010000	SALARIES AND BENEFITS	95,970.04-
010000 CF	SALARIES AND BENEFITS	17.07-
	** GL 38600 TOTAL	126,919.60-
38700	LEASES-CURRENT PORTION	
000000	BALANCE BROUGHT FORWARD	409,203.58-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	394,225.41-
010000	SALARIES AND BENEFITS	100,182.05
	** GL 48600 TOTAL	294,043.36-
48700	LEASES LIABILITY	
000000	BALANCE BROUGHT FORWARD	2,096,780.84-
51100	CONTRIBUTED CAPITAL	
000000	BALANCE BROUGHT FORWARD	138,032.11
060000	OPERATING CAPITAL OUTLAY	138,032.11-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	53,966.23-
000400	MISCELLANEOUS RECEIPTS	2,301.72
	** GL 53600 TOTAL	51,664.51-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	5,644,553.51-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	9,530.28
100777 CF	CONTRACTED SERVICES	4,407.00
	** GL 94100 TOTAL	13,937.28

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
50 2 289001 DIV FL LAND SALES, CONDO & MOBILE HOMES TF DBPR
G-L G-L ACCOUNT NAME
CAT BEGINNING BALANCE
98100 BUDGETARY FND BAL RESERVED/ENCUMBRANCE
000000 BALANCE BROUGHT FORWARD 4,070.00
040000 CF EXPENSES 9,530.28-
100777 CF CONTRACTED SERVICES 4,407.00-
310175 FBI ASSESSMENT/FINGERPRINT 4,070.00-
** GL 98100 TOTAL 13,937.28-
99100 BUDGETARY FUND BALANCE
000000 BALANCE BROUGHT FORWARD 0.00
*** FUND TOTAL 0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION

50 2 375001 HOTEL & RESTAURANT TF

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
11110	PETTY CASH		
000100	FEES		0.00
000200	LICENSES		0.00
000400	MISCELLANEOUS RECEIPTS		0.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI		0.00
	** GL 11110 TOTAL		0.00
12100	UNRELEASED CASH IN STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		5,019,367.09
12400	CASH IN STATE TREASURY UNVERIFIED		
000000	BALANCE BROUGHT FORWARD		214,588.66
000400	MISCELLANEOUS RECEIPTS		56,950.50-
	** GL 12400 TOTAL		157,638.16
14100	POOLED INVESTMENTS WITH STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		22,867,169.80
15100	ACCOUNTS RECEIVABLE		
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI		4,054,660.34
15300	INTEREST AND DIVIDENDS RECEIVABLE		
000000	BALANCE BROUGHT FORWARD		25,753.49-
000500	INTEREST		89,069.71
	** GL 15300 TOTAL		63,316.22
15900	ALLOWANCE FOR UNCOLLECTIBLES		
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI		4,054,660.34-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.		
001500	TRANSFERS		18,200.00
27600	FURNITURE AND EQUIPMENT		
060000	OPERATING CAPITAL OUTLAY		53,193.17
27601	MOTOR VEHICLES - ALL TYPES		
100021	ACQUISITION/MOTOR VEHICLES		3,440,158.00
100021	CF ACQUISITION/MOTOR VEHICLES		69,614.00-
105152	PUBLIC ASSISTANCE-ST OPS		16,702.00
	** GL 27601 TOTAL		3,387,246.00
27640	EDP-EQUIPMENT		
060000	OPERATING CAPITAL OUTLAY		107,527.78
060000	CF OPERATING CAPITAL OUTLAY		12,172.04-
	** GL 27640 TOTAL		95,355.74

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION

50 2 375001 HOTEL & RESTAURANT TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	28,976.92-
27701	ACC DEPR - AUTOMOBILES	
100021	ACQUISITION/MOTOR VEHICLES	2,312,096.78-
27740	ACC DEPRECIATION-EDP EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	81,833.92-
28204	BOOKS	
060000	OPERATING CAPITAL OUTLAY	6,685.95
28304	ACCUMULATED DEPRECIATION	
060000	OPERATING CAPITAL OUTLAY	6,685.95-
28400	RIGHT TO USE LEASED ASSETS	
000000	BALANCE BROUGHT FORWARD	2,930,883.04
28500	ACC DEPR - PROPERTY UNDER LEASE	
000000	BALANCE BROUGHT FORWARD	581,143.44-
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	23,076.34-
040000	EXPENSES	79.37-
040000	CF EXPENSES	79,657.34-
100159	TR/DOH-EPIDEMIOLOGICAL SVR	55,587.88
100354	G/A-SCHOOL-TO-CAREER	0.00
100354	CF G/A-SCHOOL-TO-CAREER	144,084.62-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	6,276.13-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	4,245.49-
	** GL 31100 TOTAL	201,831.41-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	507,815.16-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	5,257.68-
	** GL 32100 TOTAL	513,072.84-
32900	ACCRUED INTEREST PAYABLE	
000000	BALANCE BROUGHT FORWARD	2,270.28-

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION

50 2 375001 HOTEL & RESTAURANT TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	5,916.94
040000	EXPENSES	1,393.50-
040000	CF EXPENSES	2,337.41-
100159	TR/DOH-EPIDEMIOLOGICAL SVR	0.00
100159	CF TR/DOH-EPIDEMIOLOGICAL SVR	175,309.27-
100777	CONTRACTED SERVICES	162.12-
100777	CF CONTRACTED SERVICES	10,710.70-
102289	OPERATION/MOTOR VEHICLES	0.00
102289	CF OPERATION/MOTOR VEHICLES	108.00-
310018	CATEGORY NAME NOT ON TITLE FILE	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,281.72-
	** GL 35300 TOTAL	187,385.78-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	989,987.97-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	90,488.86-
000500	INTEREST	39,497.22
010000	SALARIES AND BENEFITS	389,558.83-
010000	CF SALARIES AND BENEFITS	10,662.78-
	** GL 38600 TOTAL	451,213.25-
38700	LEASES-CURRENT PORTION	
000000	BALANCE BROUGHT FORWARD	536,515.59-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	915,770.87-
010000	SALARIES AND BENEFITS	7,088.51-
	** GL 48600 TOTAL	922,859.38-
48700	LEASES LIABILITY	
000000	BALANCE BROUGHT FORWARD	1,849,227.44-
51100	CONTRIBUTED CAPITAL	
000000	BALANCE BROUGHT FORWARD	5,642,626.31
060000	OPERATING CAPITAL OUTLAY	230,793.21-
100021	ACQUISITION/MOTOR VEHICLES	5,411,833.10-
	** GL 51100 TOTAL	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION		BEGINNING BALANCE
50 2 375001	HOTEL & RESTAURANT TF	
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	1,314,993.67-
000400	MISCELLANEOUS RECEIPTS	233,503.16
	** GL 53600 TOTAL	1,081,490.51-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	24,852,463.71-
94100	ENCUMBRANCES	
030000	CF OTHER PERSONAL SERVICES	60.00
040000	CF EXPENSES	10,944.92
100777	CF CONTRACTED SERVICES	2,573.82
105281	CF LEASE/PURCHASE/EQUIPMENT	1,290.45
	** GL 94100 TOTAL	14,869.19
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	CF OTHER PERSONAL SERVICES	60.00-
040000	CF EXPENSES	10,944.92-
100777	CF CONTRACTED SERVICES	2,573.82-
105281	CF LEASE/PURCHASE/EQUIPMENT	1,290.45-
	** GL 98100 TOTAL	14,869.19-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 50 2 547001 PROFESSIONAL REGULATION TF DBPR

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
000200	LICENSES	0.00
004700	REPAYMENT OF REVOLVING FUNDS	50.00-
	** GL 11100 TOTAL	50.00-
11110	PETTY CASH	
000000	BALANCE BROUGHT FORWARD	485.00
000400	MISCELLANEOUS RECEIPTS	335.00-
	** GL 11110 TOTAL	150.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	1,000.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	11,397,149.48
12400	CASH IN STATE TREASURY UNVERIFIED	
000000	BALANCE BROUGHT FORWARD	290,841.94
000400	MISCELLANEOUS RECEIPTS	121,230.94-
	** GL 12400 TOTAL	169,611.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	91,009,191.39
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	16,754,084.70
000400	MISCELLANEOUS RECEIPTS	333,751.00
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	0.00
	** GL 15100 TOTAL	17,087,835.70
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	96,683.83-
000400	MISCELLANEOUS RECEIPTS	96,683.83
000500	INTEREST	251,593.78
	** GL 15300 TOTAL	251,593.78
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000000	BALANCE BROUGHT FORWARD	16,692,483.43-
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	0.00
	** GL 15900 TOTAL	16,692,483.43-
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000000	BALANCE BROUGHT FORWARD	0.00
001500	TRANSFERS	0.00
	** GL 16200 TOTAL	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 50 2 547001 PROFESSIONAL REGULATION TF DBPR

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
16700	DUE FROM COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	121,565.00
108020	G/A-FEMC CONTRACTED SVCS	98,353.00
	** GL 16700 TOTAL	219,918.00
17100	SUPPLY INVENTORY	
100399	UNLICENSED ACTIVITIES	0.00
19110	PREPAID POSTAGE	
100777	CONTRACTED SERVICES	4.21
27600	FURNITURE AND EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	187,060.38
060000	CF OPERATING CAPITAL OUTLAY	49,496.80-
100399	UNLICENSED ACTIVITIES	2,690.00
	** GL 27600 TOTAL	140,253.58
27601	MOTOR VEHICLES - ALL TYPES	
100021	ACQUISITION/MOTOR VEHICLES	2,295,883.70
100021	CF ACQUISITION/MOTOR VEHICLES	189,227.00-
	** GL 27601 TOTAL	2,106,656.70
27640	EDP-EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	145,489.77
060000	CF OPERATING CAPITAL OUTLAY	54,642.47-
100106	EXAMINATION TESTING SVCS	384.23
100106	CF EXAMINATION TESTING SVCS	384.23-
100399	UNLICENSED ACTIVITIES	4,151.02
	** GL 27640 TOTAL	94,998.32
27680	COMMUNICATION EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	22,732.06
060000	CF OPERATING CAPITAL OUTLAY	2,430.00-
	** GL 27680 TOTAL	20,302.06
27690	OTHER EQUIPMENT	
040000	EXPENSES	28.14
060000	OPERATING CAPITAL OUTLAY	67,865.18
060000	CF OPERATING CAPITAL OUTLAY	35,726.96-
	** GL 27690 TOTAL	32,166.36
27700	ACC DEPR - FURNITURE & EQUIPMENT	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	126,488.58-

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 50 2 547001 PROFESSIONAL REGULATION TF DBPR

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100021	ACQUISITION/MOTOR VEHICLES	38,619.72
103534	G/A-ST/FED DIS RELIEF-ADMN	0.00
106055	FRONT PORCH FLORIDA	0.00
141143	G/A-NSP	0.00
	** GL 27700 TOTAL	87,868.86-
27701	ACC DEPR - AUTOMOBILES	
100021	ACQUISITION/MOTOR VEHICLES	1,532,917.89-
27740	ACC DEPRECIATION-EDP EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	89,193.51-
27780	ACC DEPRECIATION-COMMUNICATION EQUIP	
060000	OPERATING CAPITAL OUTLAY	20,302.06-
27790	ACC DEPRECIATION-OTHER EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	32,166.36-
28204	BOOKS	
060000	OPERATING CAPITAL OUTLAY	0.00
28400	RIGHT TO USE LEASED ASSETS	
000000	BALANCE BROUGHT FORWARD	10,014,567.97
28500	ACC DEPR - PROPERTY UNDER LEASE	
000000	BALANCE BROUGHT FORWARD	1,563,384.32-
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	5,698.23
000400	MISCELLANEOUS RECEIPTS	67.89-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	6,997.67-
040000	EXPENSES	6.00
040000	CF EXPENSES	96,530.33-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021	CF ACQUISITION/MOTOR VEHICLES	23,586.00-
100106	EXAMINATION TESTING SVCS	0.00
100106	CF EXAMINATION TESTING SVCS	253,553.25-
100399	UNLICENSED ACTIVITIES	0.00
100399	CF UNLICENSED ACTIVITIES	108,505.93-
100455	CL PAY/CONST RECOVERY FUND	0.00
100455	CF CL PAY/CONST RECOVERY FUND	470,140.99-
100556	TRANSFER ARCHITECT ACTIVITIES	0.00
100556	CF TRANSFER ARCHITECT ACTIVITIES	18,934.00-
100728	CONTINUING EDUCATION	0.00
100777	CONTRACTED SERVICES	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 50 2 547001 PROFESSIONAL REGULATION TF DBPR

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
100777	CF CONTRACTED SERVICES	34,564.54-
102289	OPERATION/MOTOR VEHICLES	0.00
102289	CF OPERATION/MOTOR VEHICLES	15,454.66-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	8,105.64-
210010	TRC - DMS	0.00
	** GL 31100 TOTAL	1,030,736.67-
31200	VOUCHERS PAYABLE	
100455	CL PAY/CONST RECOVERY FUND	0.00
100455	CF CL PAY/CONST RECOVERY FUND	354,651.16-
	** GL 31200 TOTAL	354,651.16-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	532,707.36-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	36,191.46-
100106	EXAMINATION TESTING SVCS	0.00
100106	CF EXAMINATION TESTING SVCS	334.78-
100399	UNLICENSED ACTIVITIES	0.00
100399	CF UNLICENSED ACTIVITIES	46,934.80-
	** GL 32100 TOTAL	616,168.40-
32900	ACCRUED INTEREST PAYABLE	
000000	BALANCE BROUGHT FORWARD	7,680.55-
33100	DEPOSITS PAYABLE	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	8,436.23
005900	CLIENT DEPOSITS	188,269.47-
110129	PAYMENTS TO CLAIMANTS	24,271.75
220020	REFUND STATE REVENUES	148,997.72
	** GL 33100 TOTAL	6,563.77-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	14,458.79
000500	INTEREST	1,032.11-
040000	EXPENSES	4,497.89
040000	CF EXPENSES	10,930.66-
100399	UNLICENSED ACTIVITIES	0.00
100777	CONTRACTED SERVICES	234.92-
100777	CF CONTRACTED SERVICES	30,537.62-
102289	OPERATION/MOTOR VEHICLES	0.00

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 50 2 547001 PROFESSIONAL REGULATION TF DBPR

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
102289 CF	OPERATION/MOTOR VEHICLES	38.50-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	13,040.25-
	** GL 35300 TOTAL	36,857.38-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,318,500.48-
35700	DUE TO COMPONENT UNIT/PRIMARY	
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	175,000.00-
	** GL 35700 TOTAL	175,000.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	290,474.12-
000400	MISCELLANEOUS RECEIPTS	155,599.05
010000	SALARIES AND BENEFITS	474,221.36-
010000 CF	SALARIES AND BENEFITS	12,276.29-
	** GL 38600 TOTAL	621,372.72-
38700	LEASES-CURRENT PORTION	
000000	BALANCE BROUGHT FORWARD	1,456,295.59-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	1,764,231.76-
010000	SALARIES AND BENEFITS	23,692.81
	** GL 48600 TOTAL	1,740,538.95-
48700	LEASES LIABILITY	
000000	BALANCE BROUGHT FORWARD	7,113,354.29-
51100	CONTRIBUTED CAPITAL	
000000	BALANCE BROUGHT FORWARD	3,393,961.02
040000	EXPENSES	6,025.55-
060000	OPERATING CAPITAL OUTLAY	299,532.92-
100021	ACQUISITION/MOTOR VEHICLES	3,085,997.26-
100399	UNLICENSED ACTIVITIES	2,405.29-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	598,398.97-
000400	MISCELLANEOUS RECEIPTS	128,320.71
	** GL 53600 TOTAL	470,078.26-

790000 DEPT OF BUSINESS AND PROFESSIONAL REGULATION
 50 2 547001 PROFESSIONAL REGULATION TF DBPR

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
53900	NET ASSETS UNRESTRICTED		
000000	BALANCE BROUGHT FORWARD		97,579,233.90-
94100	ENCUMBRANCES		
030000	CF OTHER PERSONAL SERVICES		73,317.04
040000	CF EXPENSES		21,830.56
100106	CF EXAMINATION TESTING SVCS		17,272.68
100399	CF UNLICENSED ACTIVITIES		240,121.15
100777	CF CONTRACTED SERVICES		177,674.93
100810	CF FL BLDG CODE COMP MIT PROG		85,312.64
102289	CF OPERATION/MOTOR VEHICLES		34.50
105281	CF LEASE/PURCHASE/EQUIPMENT		316.02
	** GL 94100 TOTAL		615,879.52
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
030000	CF OTHER PERSONAL SERVICES		73,317.04-
040000	CF EXPENSES		21,830.56-
100106	CF EXAMINATION TESTING SVCS		17,272.68-
100399	CF UNLICENSED ACTIVITIES		240,121.15-
100777	CF CONTRACTED SERVICES		177,674.93-
100810	CF FL BLDG CODE COMP MIT PROG		85,312.64-
102289	CF OPERATION/MOTOR VEHICLES		34.50-
105281	CF LEASE/PURCHASE/EQUIPMENT		316.02-
	** GL 98100 TOTAL		615,879.52-
99100	BUDGETARY FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
	*** FUND TOTAL		0.00



AGENCY

LEGISLATIVE BUDGET REQUEST
MANUAL EXHIBITS, SCHEDULES
& SUPPORTING DOCUMENTS

Department of Business and Professional Regulation
Schedule I Narrative
Administrative Trust Fund

5% Fund Reserve:

Pursuant to FY 2023-24 Schedule I, Legislative Budget Request Administrative Trust Funds are exempt from the 5% reserve requirement.

Revenue Estimating Methodology:

The revenue estimates provided in the current year estimate column (A02) and the agency request column (A03) were calculated using the Administrative Trust Fund Assessment worksheets by applying the cost allocation methodology statistics and percentages to the projected expenditures for the Office of the Secretary/Administration and Service Operations programs.

The calculations on the worksheets were summarized to provide the amounts that the other trust funds need to transfer to the Administrative Trust Fund for their share of the Office of the Secretary/Administration and Service Operations program costs.

Section II: General Revenue Service Charge

The general revenue service charge expenditures are based on miscellaneous and fee revenues collected for copies and legal documents.

Section III: Adjustments:

- **September 2022 Reversions \$396,289:** This is the amount of certified forward reversions in the A01 Column. Increase in fund balance.
- **TR10 Adjustment \$413,313:** The adjustment is an increase in fund balance.
- **SWFS Adjustment A/R \$3,662,571:** Adjustment is an increase in fund balance.

Department of Business and Professional Regulation
Schedule I Narrative
Alcoholic Beverages and Tobacco Trust Fund

5% Trust Fund Reserve:

This fund transfers the excess balance over operating costs and a statutorily approved reserve of \$2,000,000 at the end of each fiscal year to General Revenue. This transfer is included in Section II on the Schedule I. Pursuant to OPB's Schedule I, Legislative Budget Request funds of this nature are exempt from the 5% reserve requirement.

Section III Adjustments:

- **September 2022 Reversions \$243,897:** This is the Certified Forward reversions in A01 Column. Increase in fund balance.
- **SWFS Adjustment A/P reversal (\$278,092):** Decrease in fund balance.

Revenue Estimating Methodology:

Revenue estimates for FY 2023-24 and FY 2024-25 are based on two and three-year averages except for license renewals, which were held constant along with other revenue line items, where there was no clear indication of any increase or decrease.

**Department of Business and Professional Regulation
Schedule I Narrative
Cigarette Tax Collection Trust Fund**

5% Trust Fund Reserve:

Clearing trust funds are exempt from the 5% trust fund reserve. The Cigarette Tax Collection Trust Fund acts as a clearing fund. As directed by section 210.02, F.S., the department distributes all receipts of the Cigarette Tax Collection Trust Fund to specific entities. In addition, the Cigarette Tax Collection Trust Fund has no operating appropriations for which it funds. All disbursements from the Cigarette Tax Collection Trust Fund are non-operating.

Section II None:

Section III Adjustments:

- **SWFS Adjustment A/R \$52,823,203**: Increase in fund balance.
- **SWFS Adjustment Nonoperating (\$2,482,9720)** Decrease in fund balance.

Revenue Estimating Methodology:

Actual revenue is shown for FY 2022-2023. The revenue estimate for FY 2023-2024 and FY 2024-25 reflects the official estimate from the July 2023 Revenue Estimating Conference.

**Department of Business and Professional Regulation
Schedule I Narrative
Florida Condominiums, Timeshares & Mobile Homes Trust Fund**

5% Trust Fund Reserve: \$10,524,014 X 0.05= \$526,201

AGY REQ FY 2023-24

Calculation of Reserve

Total Revenue	14,932,563
Less:	
Transfer to ATF	3,833,991
Transfer to DSO	545,122
Fingerprint Assessment	15,000
Assessment on Investments	14,436
Total	4,408,549
Revenue minus adjustments	10,524,014
Calculated 5% Reserve	526,201

The adjusted Unreserved Fund Balance for FY 2023-24 is projected to be in excess of \$15,342,721 therefore; there is no anticipated impact on program fees or services as a result of establishing the reserve.

Section III Adjustments:

- **September 2022 Reversion \$31,522:** This is the Certified Forward reversion in A02 Column increase in fund balance.
- **SWFS adjustment GL 16200 \$640,861:** Increase in fund balance
- **SWFS adjustment \$499,520:** Decrease in fund balance

Revenue Estimating Methodology:

There has been no change in the business area, revenues remain flat, no changes.

**Department of Business and Professional Regulation
Schedule I Narrative
Hotel and Restaurant Trust Fund**

5% Trust Fund Reserve:

The fund will have a 5% reserve of \$1,349,410 for FY 2024-25 based on \$26,988,200 of revenue from the total \$40,558,101 revenue projected for FY 2023-24. The Unreserved Fund Balance for the FY 2023-24 will be in excess of \$29,647,795. Therefore, there is no anticipated impact on program fees or services due to establishing the reserve.

Calculation of Reserve	REQUEST FY 2024-25
Total Revenue	40,558,101
Less:	
Transfer To ATF 2021	8,343,540
Service Charge To General Revenue	3,154,003
Assessment on Investments	13,630
Transfer ATF 2021 to Service Operations - CCC & CIU	2,051,228
Less Transfer in Federal Funds Hurricane Reimb	-
Transfer Excess Cash To GR	-
Transfer to DOH	7,500
Total	13,569,901
Revenue minus adjustments	26,988,200
Calculate 5% Reserve	1,349,410

Section III Adjustments:

- **September 2022 Reversions \$659,452:** Certified Forward reversions in A01 which is an increase in the fund balance
- **SWFS Adjustment A/R reversal \$156,324:** Increase in fund balance.

Revenue Estimating Methodology:

Revenue estimates for FY 2023-24 and FY 2024-25 were based on the average of the annual percentage of revenue increases for key indicators over the last two or three years depending on the revenue source projected forward. Some revenues were held constant where there was no indication that they were either going to increase or decrease.

**Department of Business and Professional Regulation
Schedule I Narrative
Federal Equitable/Law Enforcement Trust Fund**

5% Trust Fund Reserve:

Pursuant to FY 2024-2025 Legislative Budget Request Instruction Manual on page 83, federal funds are exempt from the 5% trust fund reserve. A portion of the receipts in the Federal Equitable/Law Enforcement Trust Fund are federal forfeiture/seizure funds.

Revenue Estimating Methodology:

Forfeiture funds are nonrecurring and there is no reasonable basis for projecting revenues in the future.

Section III Adjustments :

- **SWFS Adjustment A/R \$77,020:** Increase in fund balance.

**Department of Business and Professional Regulation
Schedule I Narrative
Florida Mobile Home Relocation Trust Fund**

5% Fund Reserve:

Pursuant to OPB's Schedule I, Legislative Budget Request, revenue collected in a fiduciary capacity is exempt from the 5% reserve requirement.

Revenue Estimating Methodology:

Revenue estimates for FY 2023-24 and 2024-25 are based on revenues collected in FY 2022-23. The revenues from park owners is projected to be the same based on the projected number of parks closing and applications received during the fiscal year end. The \$1 surcharge collected by HSMV and the \$1 surcharge collected by DBPR are expected to remain flat from FY 2023-24 through FY 2024-25.

DHSMV Transfer:

Revenue transferred in from DHSMV is recorded in Revenue code 001500 as a transfer in from DHSMV.

Section III Adjustments:

- **SWFS Adjustment A/R \$2,746:** Increase in fund balance.

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Business and Professional Regulation		
Contact Person:	Brooke Adams	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	C&S Wholesale Grocers, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D22-2940		
Summary of the Complaint:	<p>On August 4, 2015, C&S Wholesale requested a refund of OTP (other tobacco products) taxes and surcharges it paid for the period of August 2013 – June 2015, totaling \$1,482,993.99. The Division denied the refund request on August 14, 2015, and C&S challenged this denial on October 13, 2015 by filing a petition for formal hearing. C&S alleged that the OTP taxes and surcharges under §§ 210.30(1), and 210.25, Fla. Stat., violate the Commerce and Equal Protection Clauses of the U.S. Constitution because cigars are not also taxed. C&S requested to hold the case in abeyance while a related case was pending in civil court. On February 28, 2020, C&S submitted an amended petition in which it asserted as an additional basis for the refund claim that the Division erroneously calculated the wholesale sales price on which OTP taxes are based. After the Division denied C&S’s petition for a formal administrative hearing, C&S appealed to the First District Court of Appeal.</p>		
Amount of the Claim:	\$ 1,482,993.99		
Specific Statutes or Laws (including GAA) Challenged:	§§ 210.30(1) and 210.25, Fla. Stat.		
Status of the Case:	Since this matter was last reported, briefing on the case was completed. C&S submitted a request for oral argument to the Court on July 6, 2023.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Business and Professional Regulation		
Contact Person:	Joseph Whealdon (DBPR)/Christopher Baum (OAG)	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	C&S Wholesale Grocers, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D22-3040		
Summary of the Complaint:	On December 9, 2019, C&S Wholesale requested a refund of cigarette taxes and surcharges it paid for the period November 2016 – November 2019, totaling \$34,482,204.00. The Division denied the claim on January 24, 2020. On March 23, 2020, C&S filed a complaint in circuit court, alleging that taxes and surcharges on cigarettes under § 210.02(1), and 210.011(1), Fla. Stat., violate the Commerce and Equal Protection Clauses of the U.S. Constitution because cigars are not also taxed. After the Circuit Court granted judgment on the pleadings in the Division’s favor, C&S appealed to the First District Court of Appeal.		
Amount of the Claim:	\$ 34,482,204.00		
Specific Statutes or Laws (including GAA) Challenged:	§§ 210.02(1), and 210.011(1), Fla. Stat.		
Status of the Case:	Since this matter was last reported, briefing on the case was completed and oral argument was held on August 9, 2023.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Business and Professional Regulation		
Contact Person:	Jett Baumann	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Global Hookah Distributors, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	23-000636; 23-001638RU		
Summary of the Complaint:	<p>23-000636: On July 7, 2022, Global Hookah Distributors filed a petition for a Chapter 120 hearing in which it contests the Division’s denial of its claim for a refund of OTP (other tobacco products) taxes and surcharges on hookah tobacco. The petitioner claims that hookah tobacco is not taxable because it is not a “tobacco product” within the meaning of the statute.</p> <p>23-001638RU: On March 8, 2023, Global Hookah Distributors filed a Notice of Unadopted Rule with the Division alleging the Division’s taxation of hookah tobacco products constitutes an unadopted rule. On April 27, 2023, Global Hookah Distributors proceeded to file a Petition to Determine the Invalidity of Agency Statement with DOAH.</p> <p>On May 17, 2023, case number 23-001638RU was consolidated with case number 23-000636.</p>		
Amount of the Claim:	\$ 1,412,075.16		
Specific Statutes or Laws (including GAA) Challenged:	§ 210.25, Fla. Stat.		

Status of the Case:	Since this matter was last reported, the case was referred to the Division of Administrative Hearings and a formal evidentiary hearing was held on July 19, 2023. The parties are currently drafting proposed recommended orders and proposed final orders.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		
Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.</i>			
Agency:	Department of Business and Professional Regulation		
Contact Person:	Jett Baumann (DBPR)/ Randi Dincher (OAG)	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Basik Trading, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
Court with Jurisdiction:	Second Judicial Circuit in and for Leon County		
Case Number:	2022-CA-000702 (previously 2020-CA-010678 until transferred to Leon County)		
Summary of the Complaint:	Basik Trading, Inc. challenges the Division's assessment of OTP taxes and surcharges and seeks declaratory and injunctive relief. A sequence of routine audits revealed that Basik owed additional taxes. The total contested amount is \$9,052,251.13 Basik disputes the results of the audit. Basik also challenges the authority of the Division to increase the amount of its surety bond, alleging that section 210.40 (which authorizes the Division to require a surety bond) is unconstitutionally vague because it confers too much discretion on the Division to set the bond amount. Lastly, Basik seeks declaratory relief that section 210.40 does not permit the Division to increase Basik's bond using the methodology sought and injunctive relief that the Division refund Basik for the bond amount.		
Amount of the Claim:	\$9,052,251.13		
Specific Statutes or Laws (including GAA) Challenged:	§§ 210.25, 210.276, 210.30, 210.40, and 210.67, Fla. Stat.		

Status of the Case:	The plaintiff filed a third amended complaint on May 24, 2022. Basik moved for Partial Summary Judgment on Counts II & III (pertaining to the Bond) and the Division filed a Cross Motion for Partial Summary Judgment on Count II & III as well. Basik’s Partial Summary Judgment Motion and the Division’s Cross Motion were heard on May 23, 2023. On May 30, 2023, the court denied both Motions.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Business and Professional Regulation		
Contact Person:	Jett Baumann (DBPR)	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Basik Trading, Inc. v. Department of Business and Professional Regulation, Division of Alcoholic Beverages and Tobacco		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	23-000543RX		
Summary of the Complaint:	On February 8, 2023, Basik Trading, Inc. filed an Existing Rule Challenge Petition alleging that the Division’s Rule 61A-10.082, is an invalid exercise of delegated legislative authority per sections 120.52(8)(b), (d), and (e).		
Amount of the Claim:	Undetermined.		
Specific Statutes or Laws (including GAA) Challenged:	Rule 61A-10.082, <i>Florida Administrative Code</i> ; §§ 210.25, 210.276, 210.30, 210.40, and 210.67, Fla. Stat.		
Status of the Case:	The final hearing was held on June 9, 2023. The parties proposed final orders are due August 25, 2023, and a Final Order is anticipated to be issued by September 25, 2023.		
Who is representing (of record) the state in this	X	Agency Counsel	
		Office of the Attorney General or Division of Risk Management	

lawsuit? Check all that apply.		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Business and Professional Regulation		
Contact Person:	Joseph Whealdon (DBPR)/William Stafford (OAG)	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Restoration Association of Florida, Inc., et al. v. Melanie S. Griffin, in her official capacity as Secretary of the Florida Department of Business and Professional Regulation, and Donald Shaw, in his official capacity as Executive Director of the Construction Industry Licensing Board		
Court with Jurisdiction:	United States District Court for the Northern District of Florida		
Case Number:	4:21-cv-00263-AW-MAF		
Summary of the Complaint:	Restoration Association (a contractors association) and Apex Roofing & Reconstruction, LLC challenge the "prohibited advertisements" provisions of SB 76 (2021) on First Amendment grounds. They also challenge several other provisions of SB 76, including the prohibition against the use of rebates, gift cards, and other things of value in exchange for allowing roof inspections or for filing insurance claims; the prohibition against referral fees; and the prohibition against contractors interpreting insurance policies or providing advice regarding coverage. Following the 2022 special session, the plaintiffs filed a third and fourth amended complaint in which they added a First Amendment "compelled speech" claim in light of the new statutorily mandated disclosures. This litigation also includes claims under the Commerce Clause, Due Process Clause, and Equal Protection Clause. The plaintiffs seek injunctive and declaratory relief.		
Amount of the Claim:	N/A		

Specific Statutes or Laws (including GAA) Challenged:	§ 489.147, Fla. Stat.	
Status of the Case:	Since this matter was last reported, the plaintiffs voluntarily dismissed the case. The litigation is now concluded.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Business and Professional Regulation		
Contact Person:	Joseph Whealdon	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Restoration Association of Florida, Inc., et al. v. Melanie S. Griffin, in her official capacity as Secretary of the Florida Department of Business and Professional Regulation, and Donald Shaw, in his official capacity as Executive Director of the Construction Industry Licensing Board		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D22-2821		
Summary of the Complaint:	The plaintiffs challenge the provisions of SB-2D (2022) that eliminate prevailing-party attorneys' fee awards to assignees of property insurance policy benefits. The plaintiffs allege that they receive assignments of benefits and that the inability to recover prevailing party fees constitutes a denial of their right of access to the courts. They also claim that the challenged provisions violate the equal protection and due process clauses of the Florida Constitution, and that SB-2D violates the		

	single-subject rule. The plaintiffs seek declaratory and injunctive relief. After the trial court granted the State’s motion to dismiss with prejudice, the plaintiffs appealed to the First District Court of Appeal.
Amount of the Claim:	N/A
Specific Statutes or Laws (including GAA) Challenged:	§ 626.9373, Fla. Stat.; § 627.428, Fla. Stat.
Status of the Case:	Since this matter was last reported, the plaintiffs voluntarily dismissed their appeal. The litigation is now concluded.
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/> Agency Counsel
	<input type="checkbox"/> Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/> Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Business and Professional Regulation		
Contact Person:	Joseph Whealdon	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Restoration Association of Florida, Inc., et al. v. Melanie S. Griffin, in her official capacity as Secretary of the Florida Department of Business and Professional Regulation, and Donald Shaw, in his official capacity as Executive Director of the Construction Industry Licensing Board, and James R. Schock, in his official capacity as Chairman of the Florida Building Commission		
Court with Jurisdiction:	Second Judicial Circuit in and for Leon County		
Case Number:	2022-CA-000923		

Summary of the Complaint:	The plaintiffs challenge the provision of SB-4D (2022) that substantially curtails the Building Code’s “25% Rule” (which generally mandated replacement of an entire roof or roof section to bring it up to code if at least 25% of it had to be repaired or replaced). As a result of SB 4-D, if the roof or roof section already was compliant with the 2007 (or more recent) Building Code, only the portion that must be repaired or replaced is required to be brought up to the version of the Building Code then in effect. The plaintiffs claim that this conflicts with a provision of the Insurance Code that requires insurers, under certain circumstances, to make additional repairs or replacements in adjoining areas if necessary to ensure uniformity with other repaired or replaced areas. The plaintiffs also claim that SB-4D violates the single-subject rule. The plaintiffs seek declaratory and injunctive relief.	
Amount of the Claim:	N/A	
Specific Statutes or Laws (including GAA) Challenged:	§ 553.844(5), Fla. Stat.	
Status of the Case:	Since this matter was last reported, the State’s motion for summary judgment was granted. The plaintiffs appealed this decision and then voluntarily dismissed their appeal. The litigation is now concluded.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Business and Professional Regulation		
Contact Person:	Joseph Whealdon	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Orlando Bar Group, LLC, et al. v. Ron DeSantis, in his official capacity as Governor of the State of Florida; Florida Department of Business and Professional Regulation; and Orange County, Florida		

Court with Jurisdiction:	Florida Supreme Court		
Case Number:	SC22-881		
Summary of the Complaint:	A group of bar operators sued under the Takings Clause of the U.S. and Florida Constitutions, alleging that COVID-related statewide suspensions of alcoholic beverage sales for on-premises consumption during the early part of the pandemic constituted a taking for which they are entitled to compensation. The Circuit Court's dismissal of the complaint with prejudice was affirmed by the Fifth District Court of Appeal and rehearing was denied. The plaintiffs then sought review via the Florida Supreme Court's discretionary jurisdiction.		
Amount of the Claim:	Undetermined		
Specific Statutes or Laws (including GAA) Challenged:	Various executive orders issued in 2020 that suspended the sale of alcoholic beverages for on-premises consumption		
Status of the Case:	Since this matter was last reported, the Florida Supreme Court denied review of the case. The litigation is now concluded.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.

Agency:	Department of Business and Professional Regulation		
Contact Person:	Joseph Whealdon(DBPR)/Nathan Forrester(OAG)	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	HM Florida-ORL, LLC v. Melanie Griffin, in her official capacity as Secretary of the Florida Department of Business and Professional Regulation		

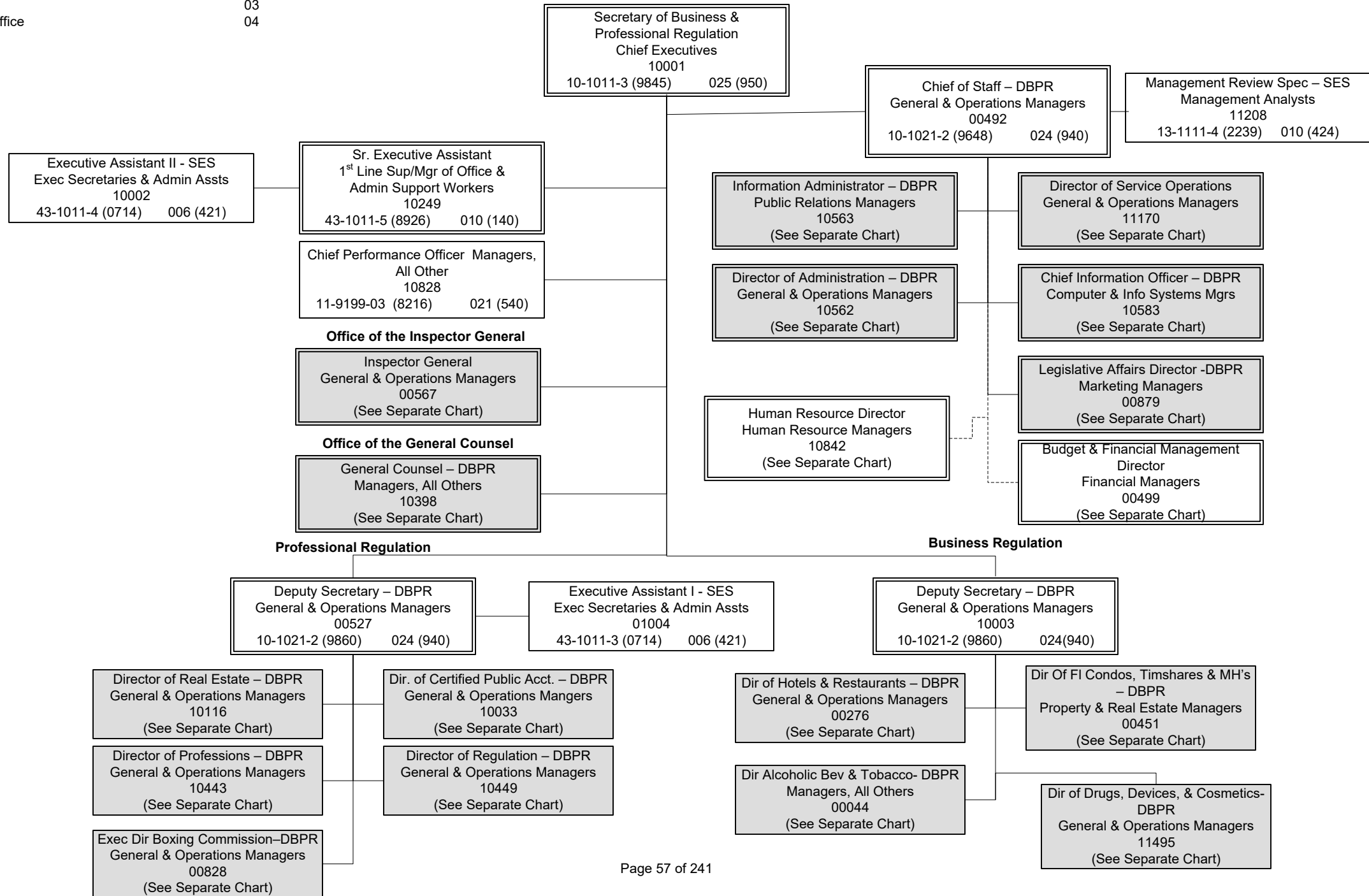
Court with Jurisdiction:	United States District Court for the Middle District of Florida	
Case Number:	6:23-cv-00950-GAP-LHP	
Summary of the Complaint:	On May 25, 2023, a restaurant and bar that hosts drags shows to which children are invited filed a complaint alleging that §§ 509.261, 561.29, and 827.11, Fla. Stat., will have a chilling effect on free speech due to their vague and overbroad nature and thus at least in part violate the First Amendment of the U.S. Constitution and the Due Process Clause of the Fourteenth Amendment.	
Amount of the Claim:	\$0. Plaintiff sought injunctive relief only.	
Specific Statutes or Laws (including GAA) Challenged:	§§ 509.261, 561.29, and 827.11, Fla. Stat.	
Status of the Case:	<p>The district court granted the plaintiff's motion for a preliminary injunction on June 23, 2023. The Secretary appealed the granting of the preliminary injunction to the United States Court of Appeals for the Eleventh Circuit and also moved in the district court for a partial stay of the preliminary injunction pending this appeal, seeking to limit the effect of the preliminary injunction to the plaintiff only. The district court denied the Secretary's motion, holding that the injunction applied to enjoin the Secretary's enforcement of the disputed statutory provisions against any party statewide.</p> <p>The Secretary then moved in the court of appeals for a partial stay, again seeking to limit the effect of the preliminary injunction to the plaintiff only. That motion is still pending. The Secretary's initial brief on appeal is likely to be due around September 25, 2023.</p> <p>In the meantime, the district court has denied the Secretary's motion to hold trial proceedings in abeyance. The deadline for the parties to complete discovery is December 1, 2023; the deadline to file dispositive motions, including any motions for summary judgment, is January 2, 2024. The trial date, should the case go to trial, is June 3, 2024.</p>	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Schedule VII: Agency Litigation Inventory

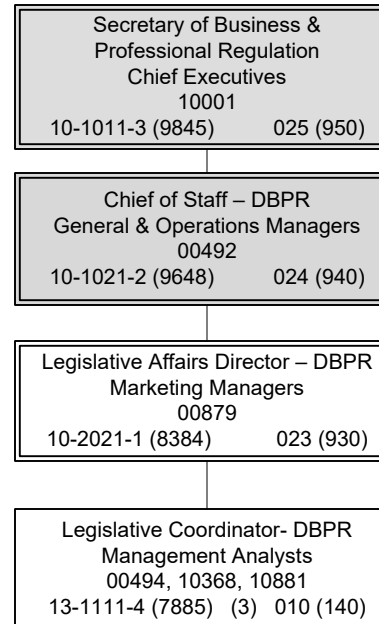
For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Department of Business and Professional Regulation		
Contact Person:	Joseph Whealdon(DBPR)/Henry Whitaker(OAG)	Phone Number:	850-488-0063
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Yifan Shen, et al. v. Wilton Simpson, as Florida Commissioner of Agriculture, Meredith Ivey, as Acting Florida Secretary of Economic Opportunity, and Patricia Fitzgerald, as Chair of the Florida Real Estate Commission		
Court with Jurisdiction:	United States District Court for the Northern District of Florida		
Case Number:	4:23-cv-00208-AW-MAF		
Summary of the Complaint:	On May 22, 2023, four individuals and a real estate brokerage firm filed a complaint alleging that §§ 692.201-692.205, Fla. Stat., restricting and conditioning ownership and purchases of real property, violate their rights to equal protection and due process under the Fourteenth Amendment of the U.S. Constitution, the Fair Housing Act, and the Supremacy Clause of the U.S. Constitution.		
Amount of the Claim:	Undetermined		
Specific Statutes or Laws (including GAA) Challenged:	§§ 692.201-692.205, Fla. Stat.		
Status of the Case:	The plaintiffs filed a Motion for Preliminary Injunction which the defendants opposed. The court has not yet ruled on this Motion.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

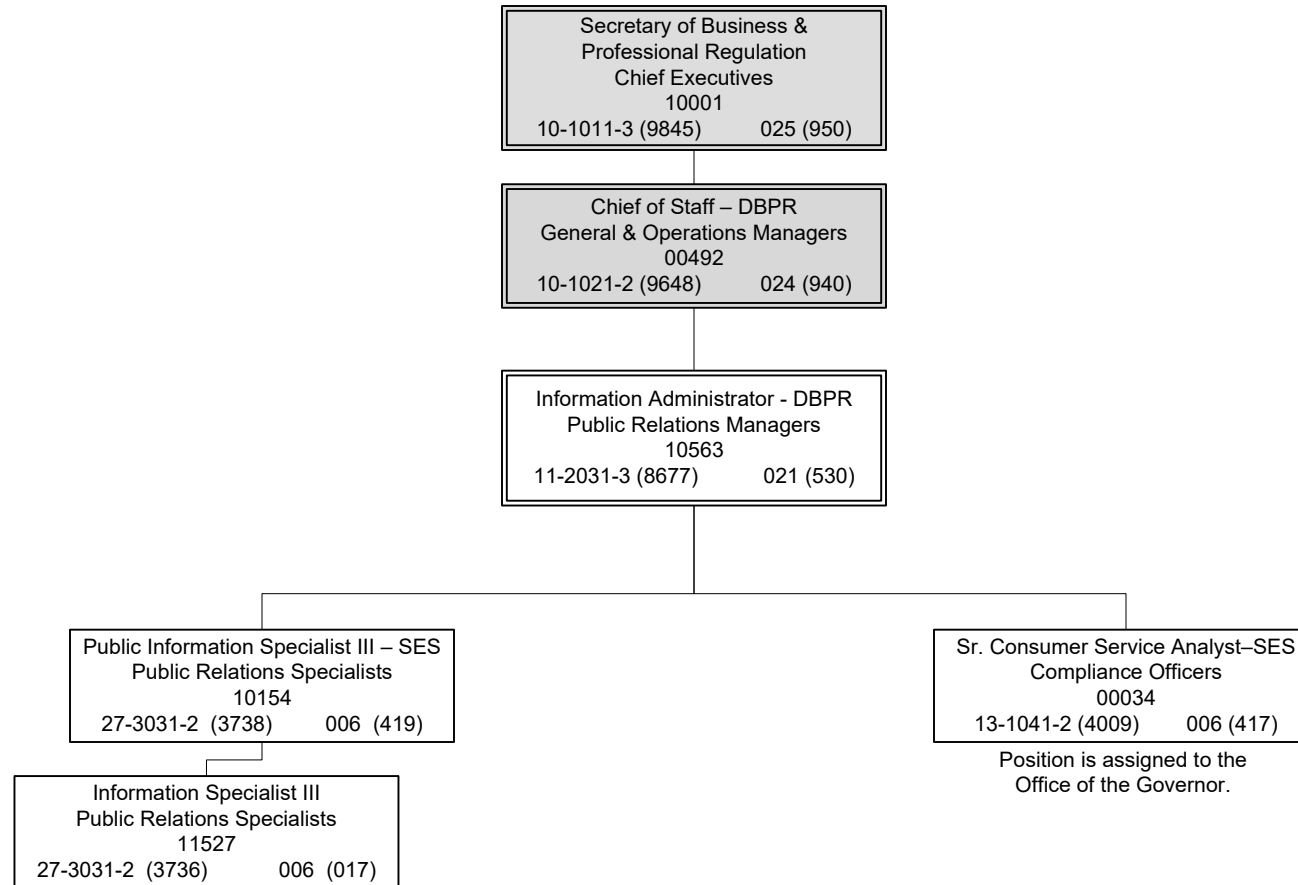
Department of Business & Professional Regulation Office of the Secretary



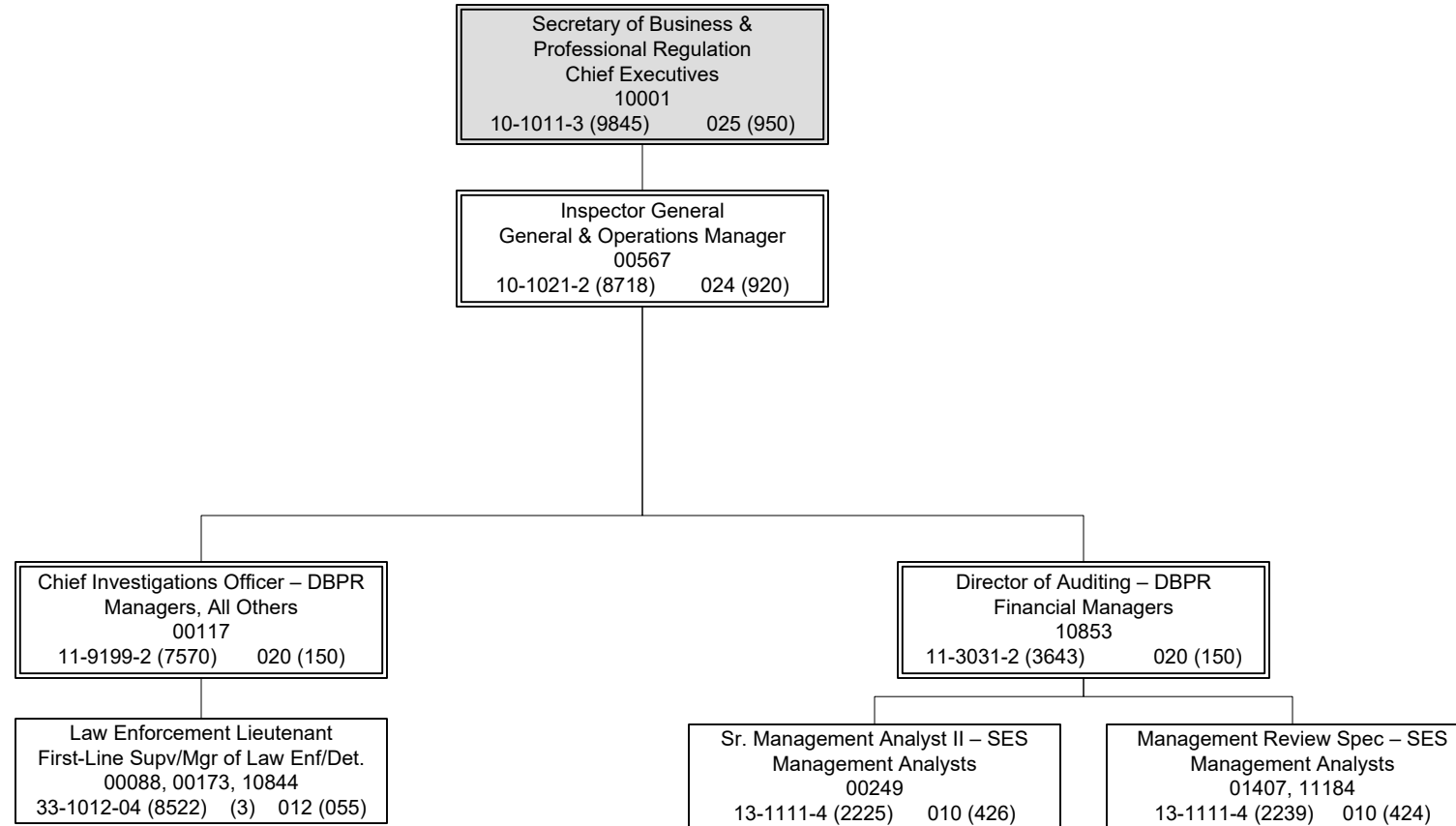
**Department of Business and Professional Regulation
Office of the Secretary
Legislative Affairs**



Department of Business and Professional Regulation
Office of the Secretary
Office of Public Information



Department of Business & Professional Regulation
Office of the Secretary
Inspector General

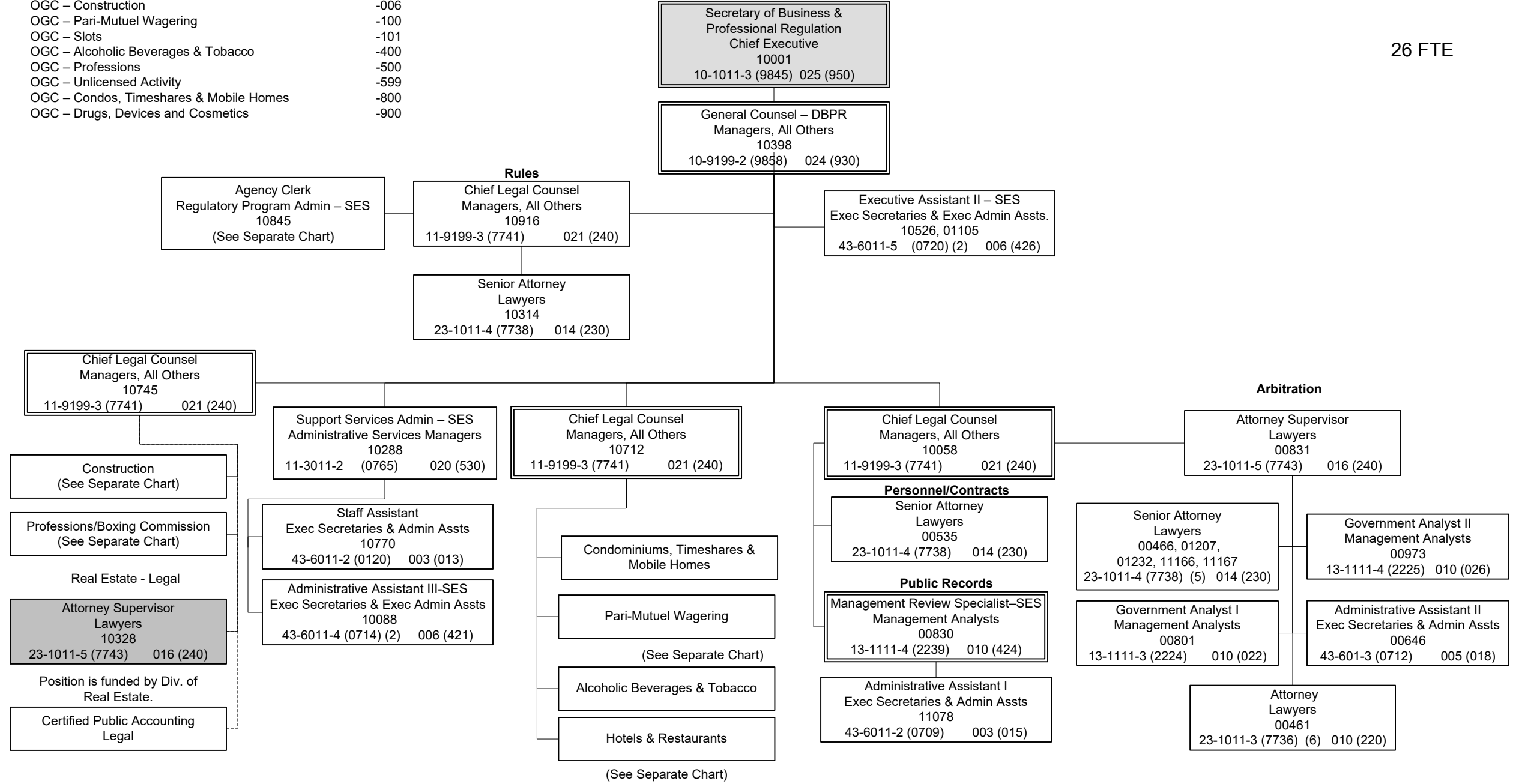


Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

Department of Business & Professional Regulation Office of the General Counsel

Last Updated: 6-30-2023

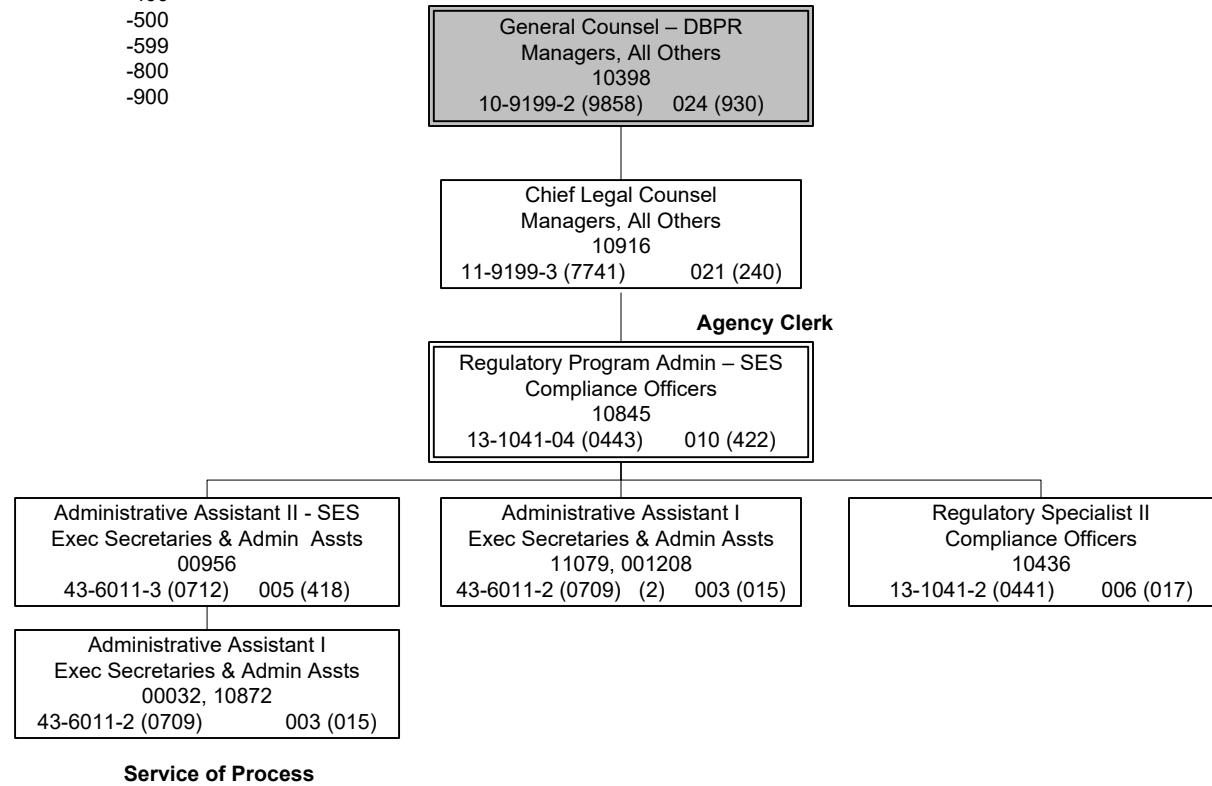
26 FTE



Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

Last Updated: 6-30-2023

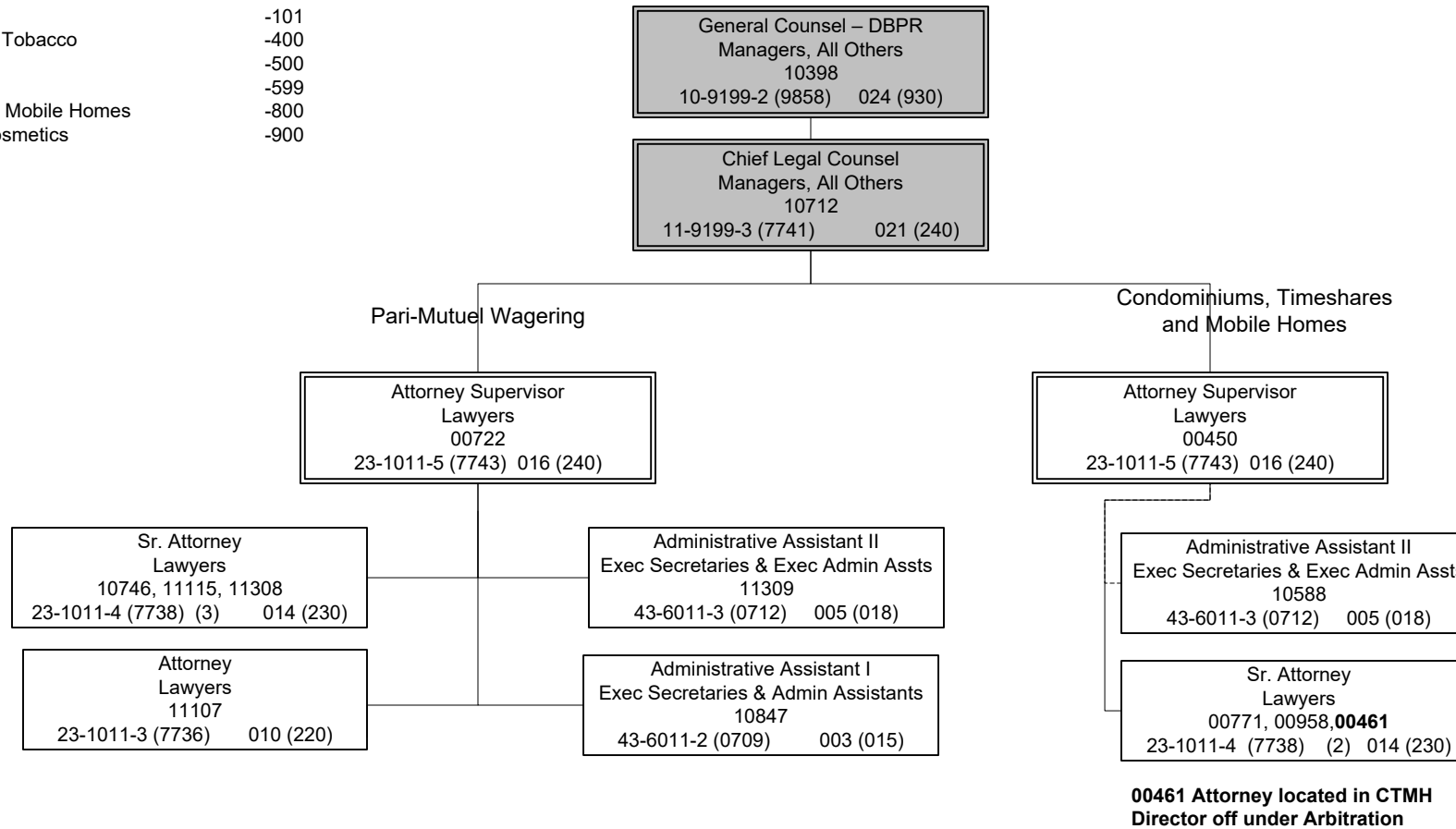
Office of the General Counsel Agency Clerk/Service of Process



7 FTE

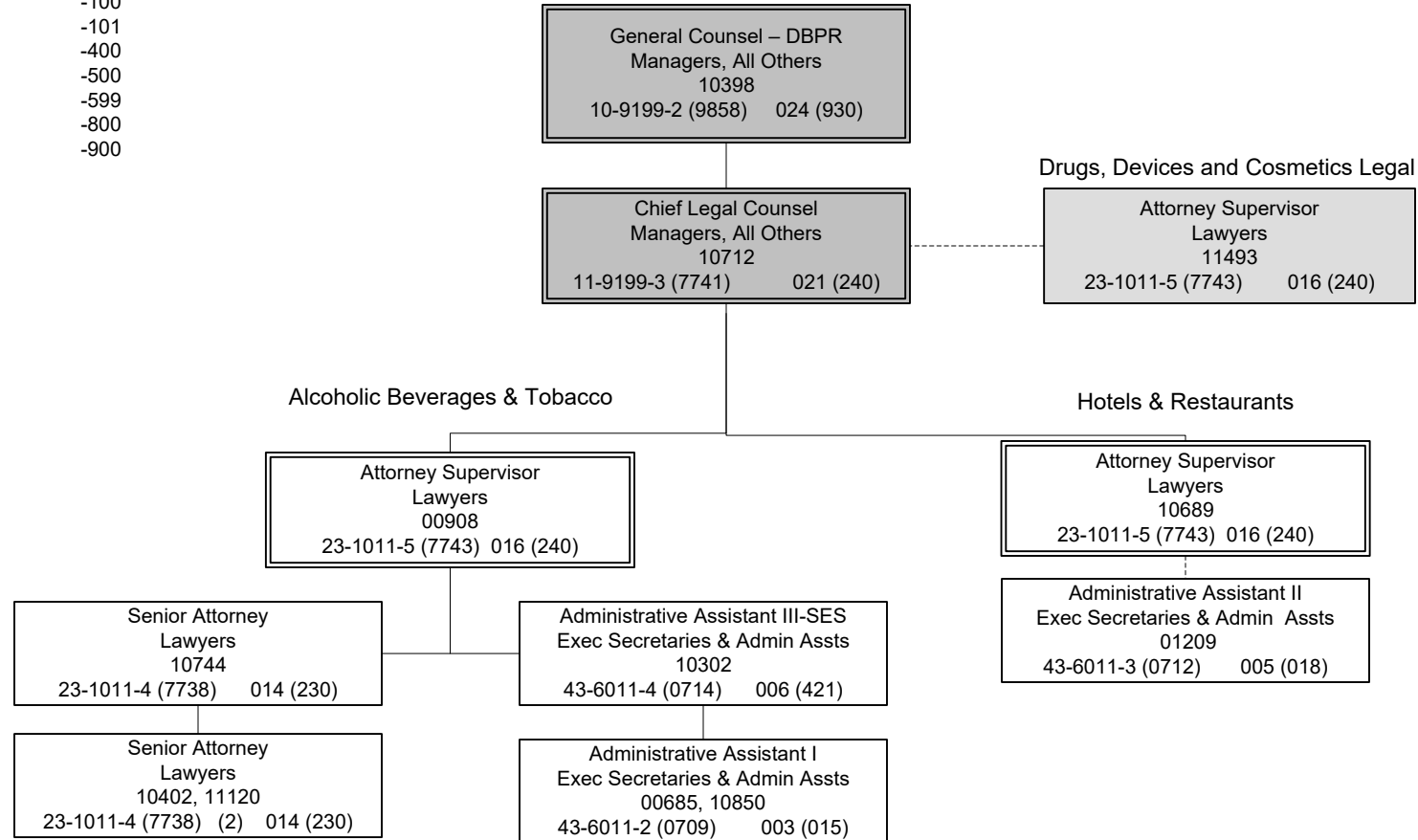
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Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

Office of the General Counsel Pari-Mutuel Wagering/Condominiums, Timeshares, and Mobile Homes



Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

Office of the General Counsel Alcoholic Beverages & Tobacco/ Hotels & Restaurants



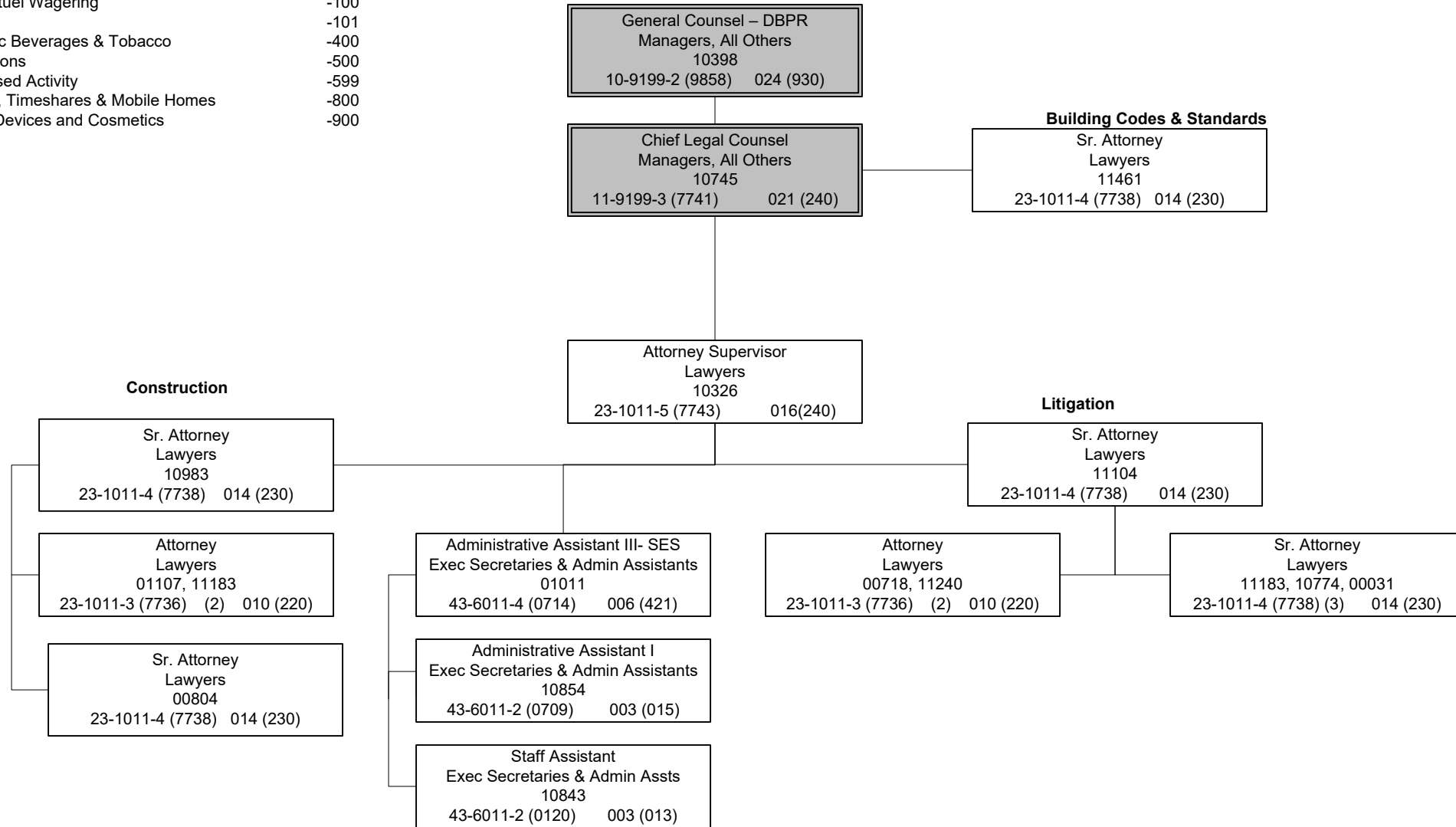
11 FTE

Note: Positions #01209 and #10302 are jointly supervised by the Senior Attorney and the Support Services Administrator-DBPR.

Department of Business & Professional Regulation 79
 Office of the Secretary 01
 Office of the General Counsel 0105
 OGC – Construction -006
 OGC – Pari-Mutuel Wagering -100
 OGC – Slots -101
 OGC – Alcoholic Beverages & Tobacco -400
 OGC – Professions -500
 OGC – Unlicensed Activity -599
 OGC – Condos, Timeshares & Mobile Homes -800
 OGC – Drugs, Devices and Cosmetics -900

Last Updated: 6-30-2023

Office of the General Counsel Accountancy / Construction / Building Codes



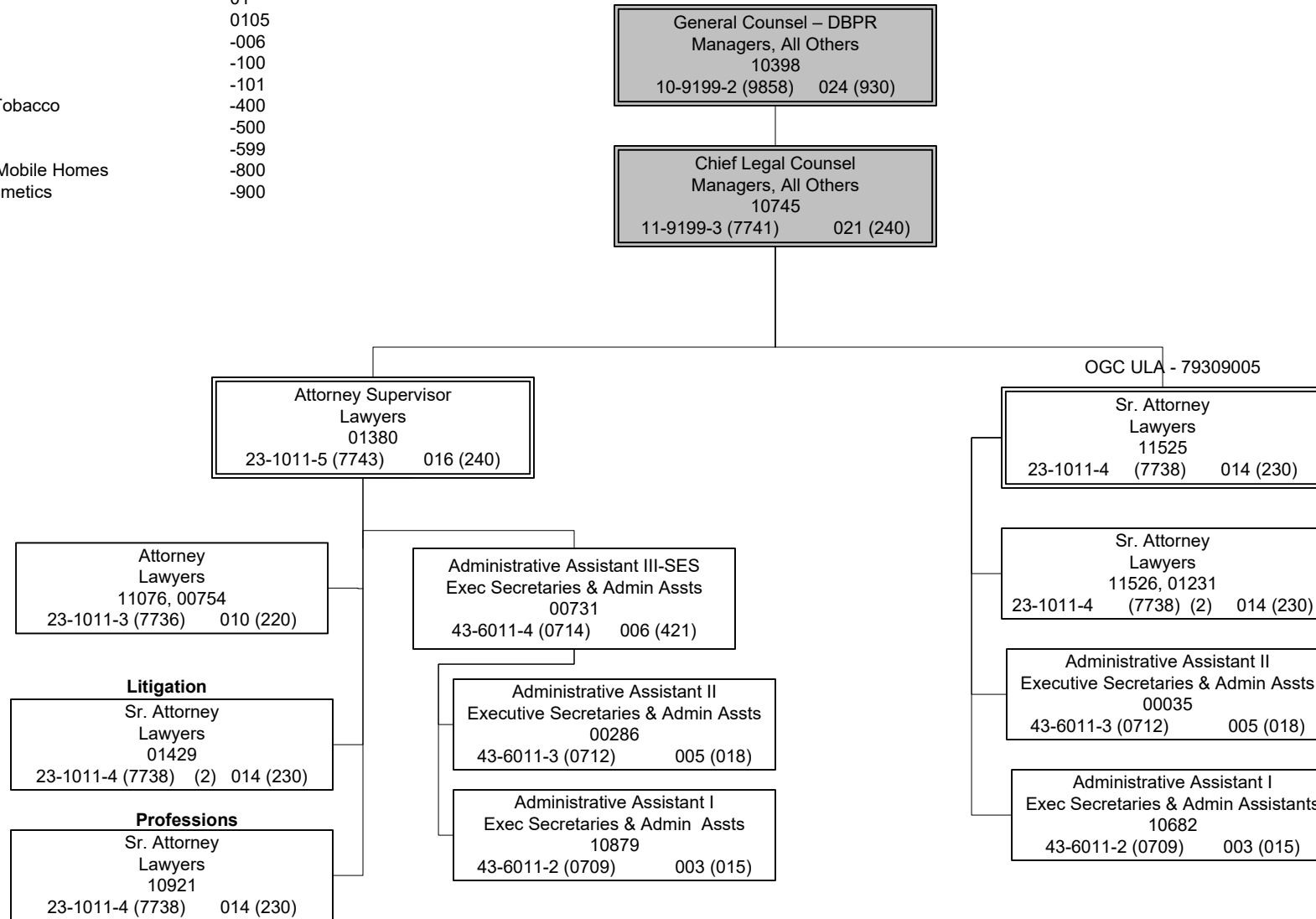
15 FTE

**Office of the General Counsel
Professions / Boxing**

Last Updated: 6-30-2023

Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
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OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

10 FTE

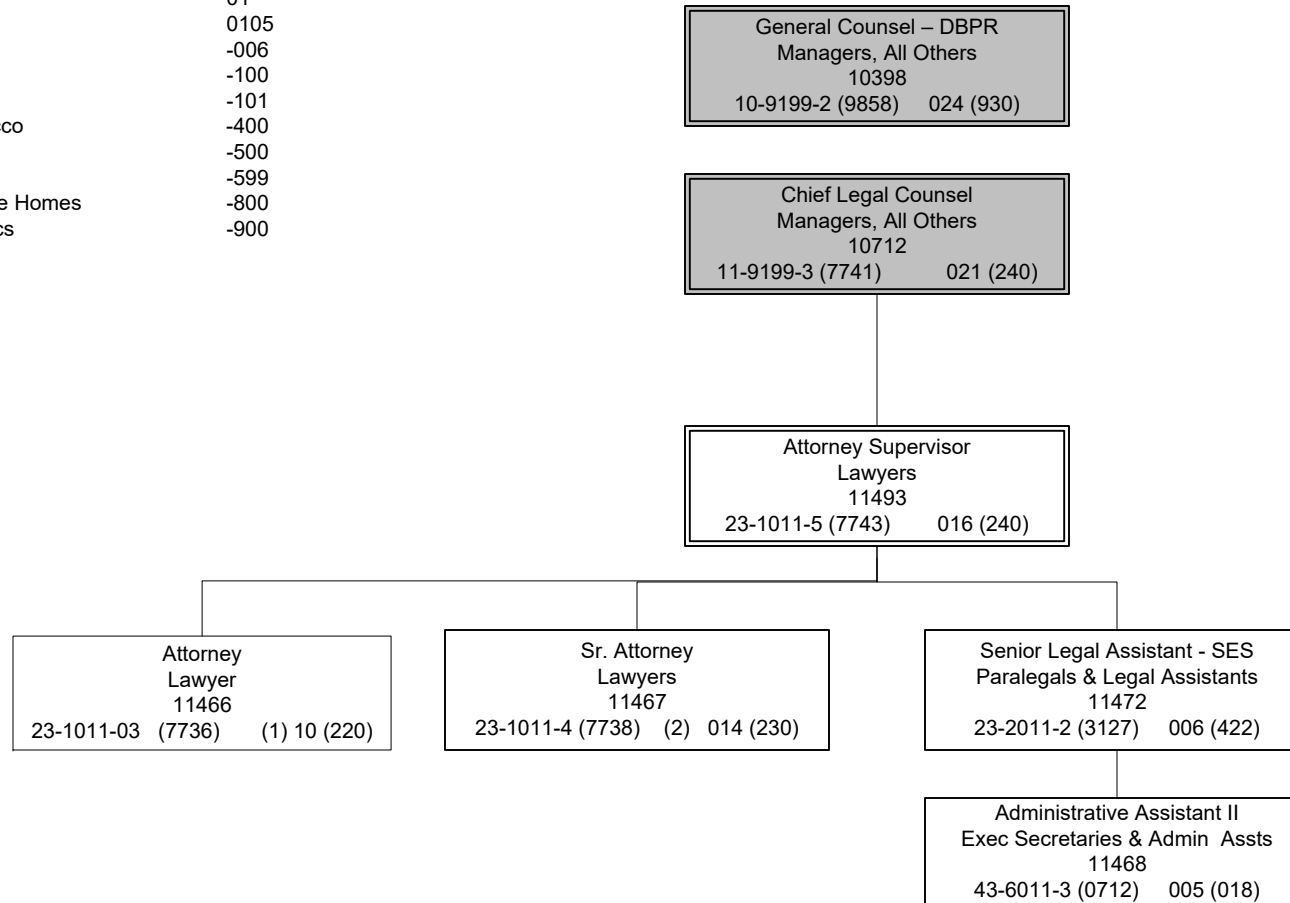


**Office of the General Counsel
Drugs, Devices, and Cosmetics**

Last Updated: 6-30-2023

Department of Business & Professional Regulation	79
Office of the Secretary	01
Office of the General Counsel	0105
OGC – Construction	-006
OGC – Pari-Mutuel Wagering	-100
OGC – Slots	-101
OGC – Alcoholic Beverages & Tobacco	-400
OGC – Professions	-500
OGC – Unlicensed Activity	-599
OGC – Condos, Timeshares & Mobile Homes	-800
OGC – Drugs, Devices and Cosmetics	-900

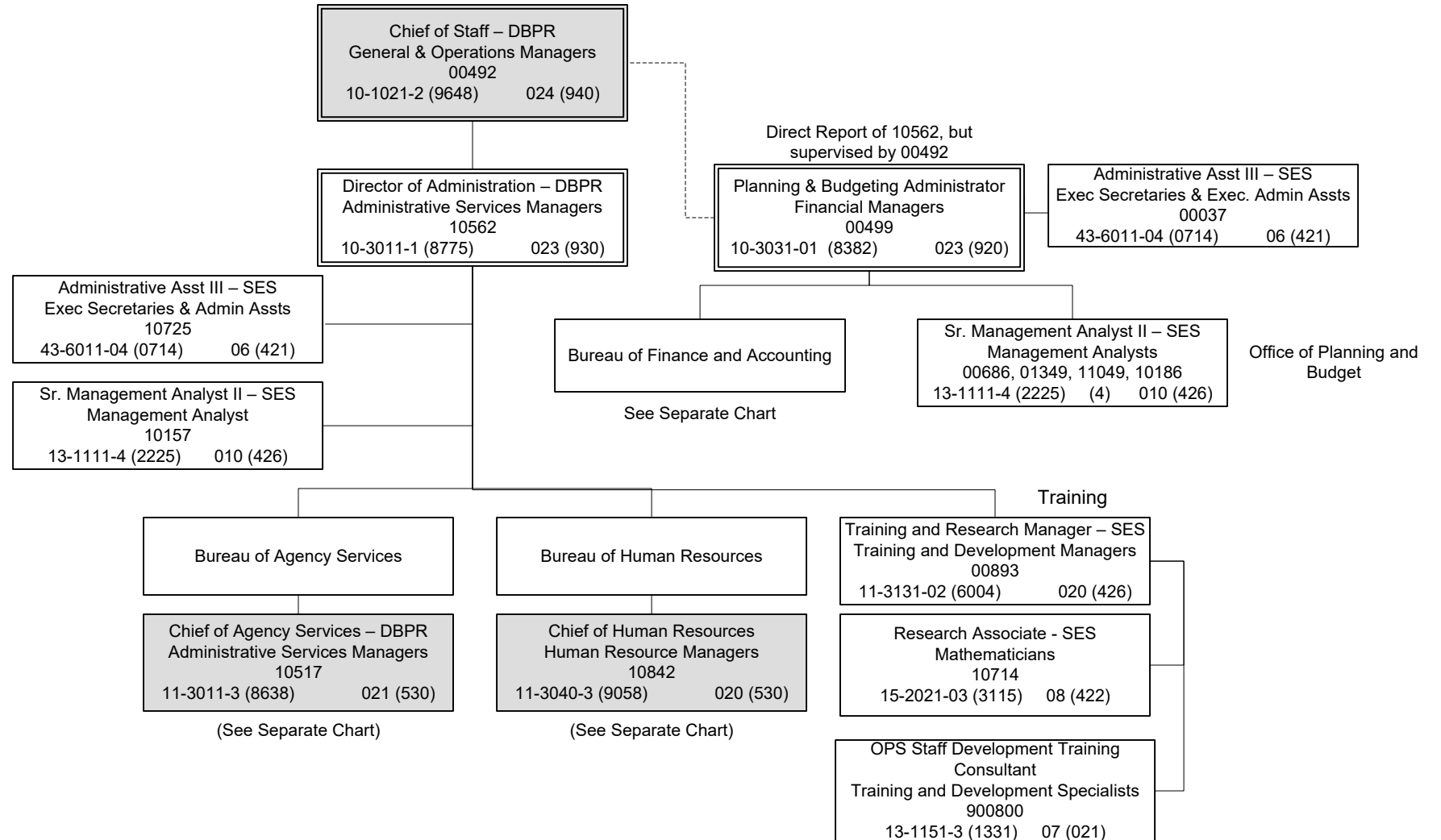
5 FTE



Department of Business & Professional Regulation	79
Division of Administration	03
Director's office	01
Agency Services	03
Human Resources	05
Bureau of Finance & Accounting	09
Office of Planning & Budget	10

Department of Business & Professional Regulation
Division of Administration
Director's Office

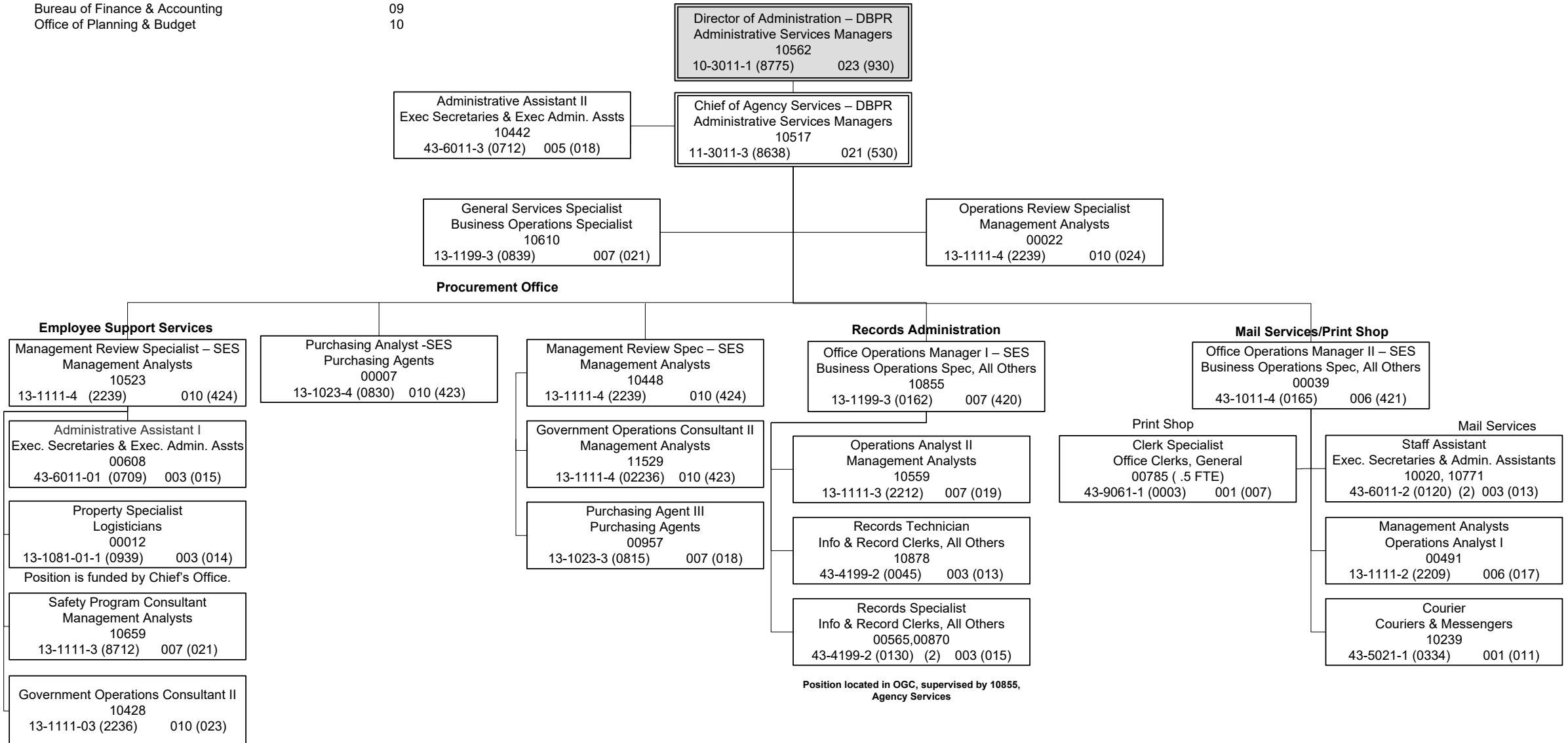
Last Updated: 6-30-2023



Department of Business & Professional Regulation 79
 Division of Administration 03
 Director's office 01
 Agency Services 03
 Human Resources 05
 Bureau of Finance & Accounting 09
 Office of Planning & Budget 10

Division of Administration Agency Services

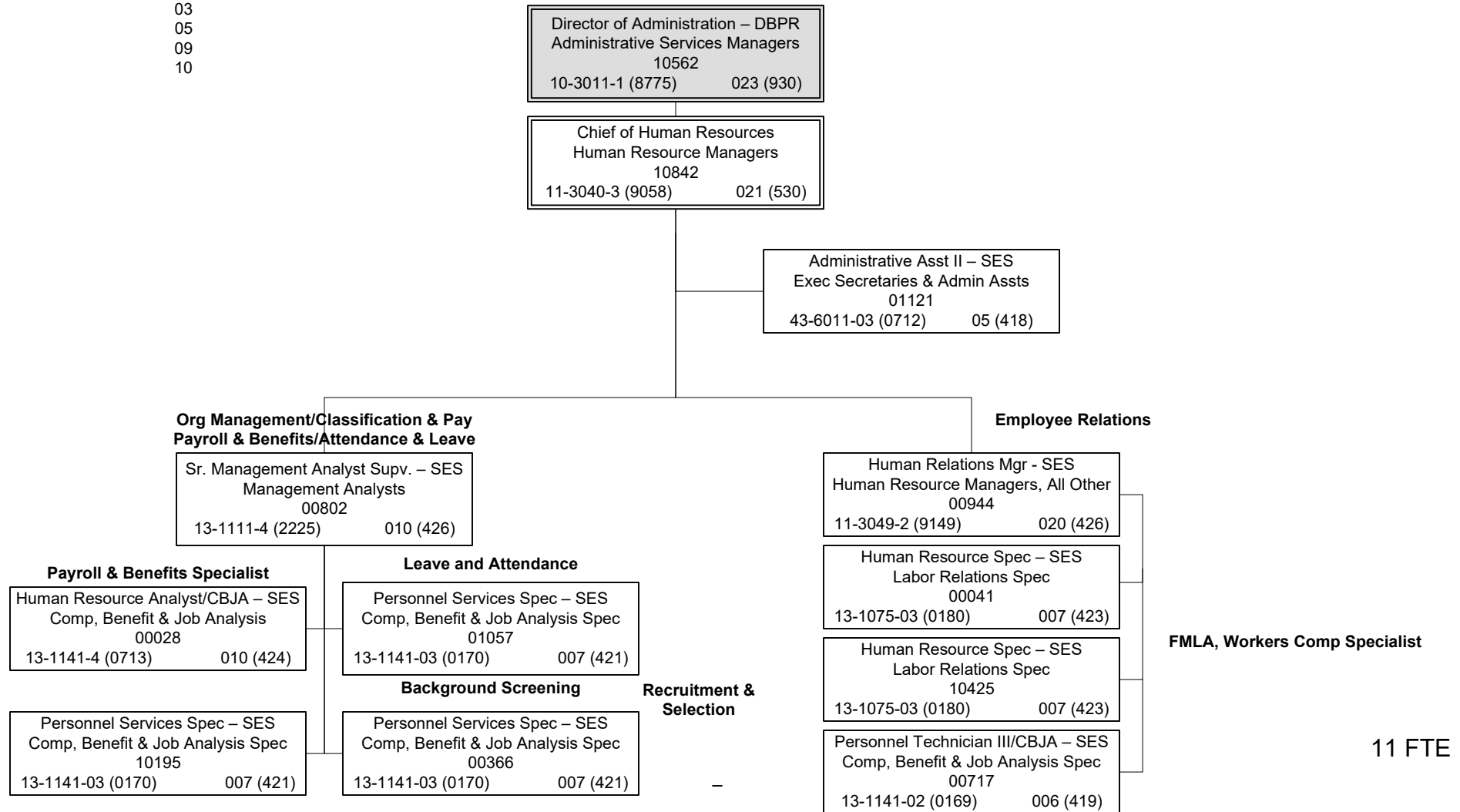
Last Updated: 6-30-2023



Department of Business & Professional Regulation 79
 Division of Administration 03
 Director's office 01
 Agency Services 03
 Human Resources 05
 Bureau of Finance & Accounting 09
 Office of Planning & Budget 10

Division of Administration Bureau of Human Resources

Last Updated: 6-30-2023



Division of Administration Bureau of Finance & Accounting

Last Updated: 6-30-2023

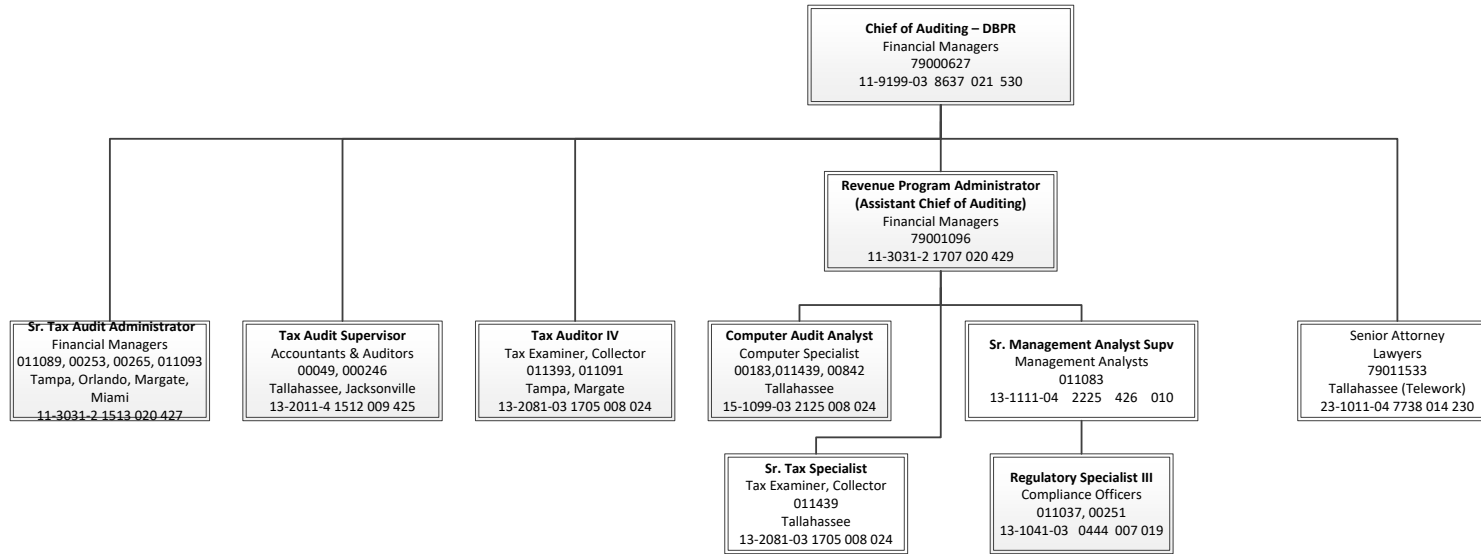
Department of Business & Professional Regulation	79
Division of Administration	03
Director's office	01
Agency Services	03
Purchasing and Contract Administration	04
Human Resources	05
Bureau of Finance & Accounting	09
Office of Planning & Budget	10



17 FTE

Division of Alcoholic Beverages and Tobacco

Bureau of Auditing Chief's Office



Division of Alcoholic Beverages and Tobacco

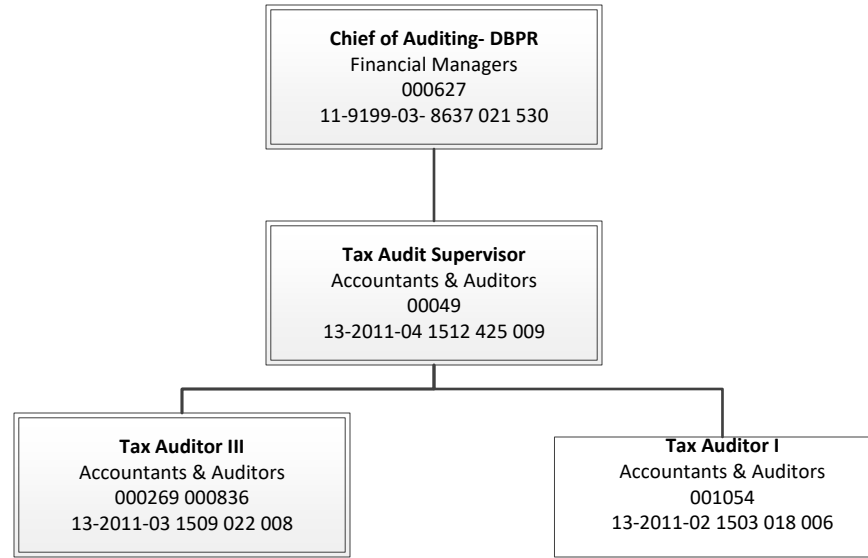
Bureau of Auditing

Pensacola Office



Division of Alcoholic Beverages and Tobacco

Bureau of Auditing
Tallahassee Office

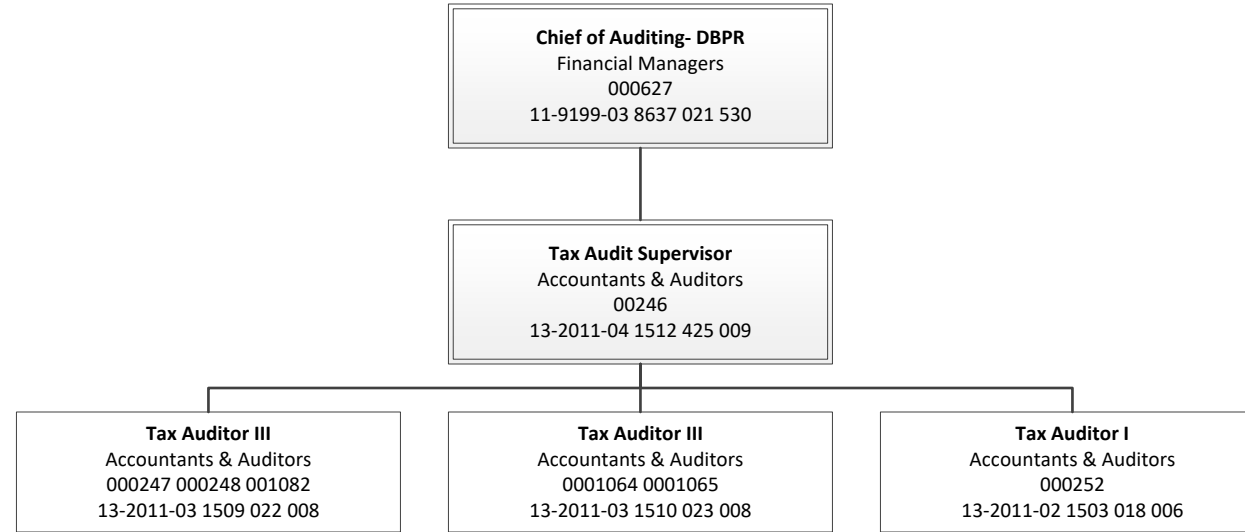


Department of Business and Professional Regulation:79
Division of Alcoholic Beverages and Tobacco: 40
Bureau of Auditing:

Division of Alcoholic Beverages and Tobacco

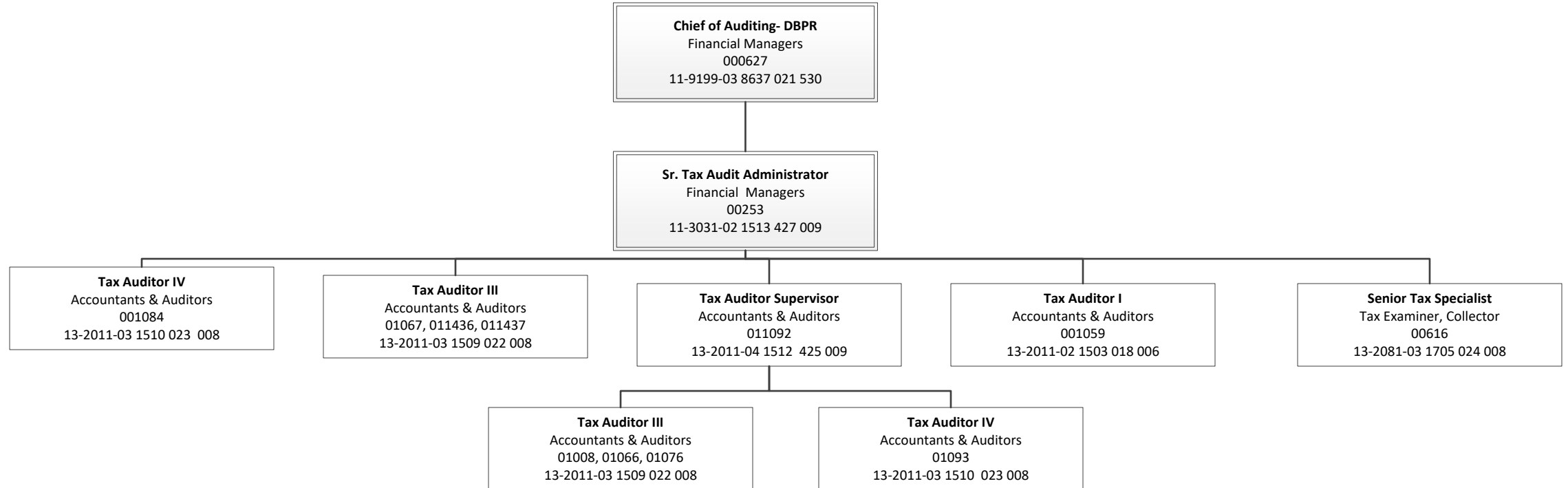
Bureau of Auditing
Jacksonville Office

Last Updated: 6-30-2023

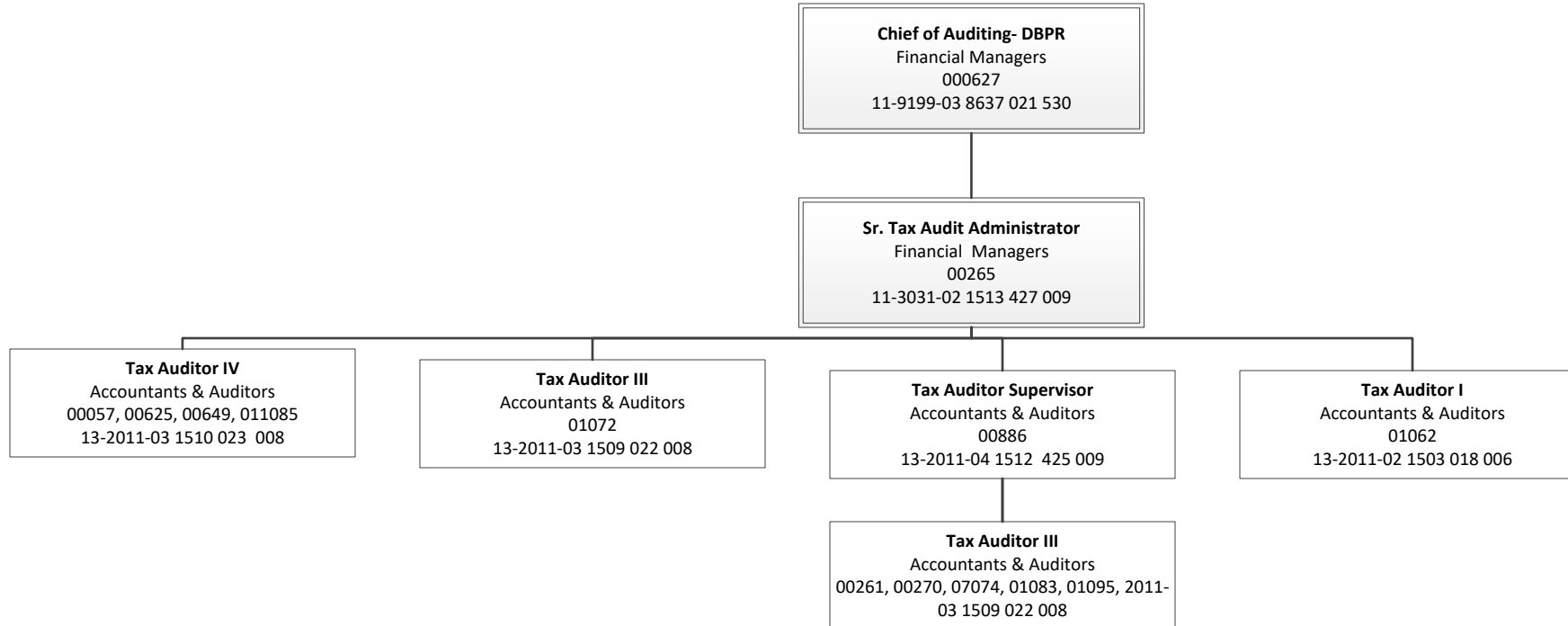


Division of Alcoholic Beverages and Tobacco

Bureau of Auditing
Orlando Office

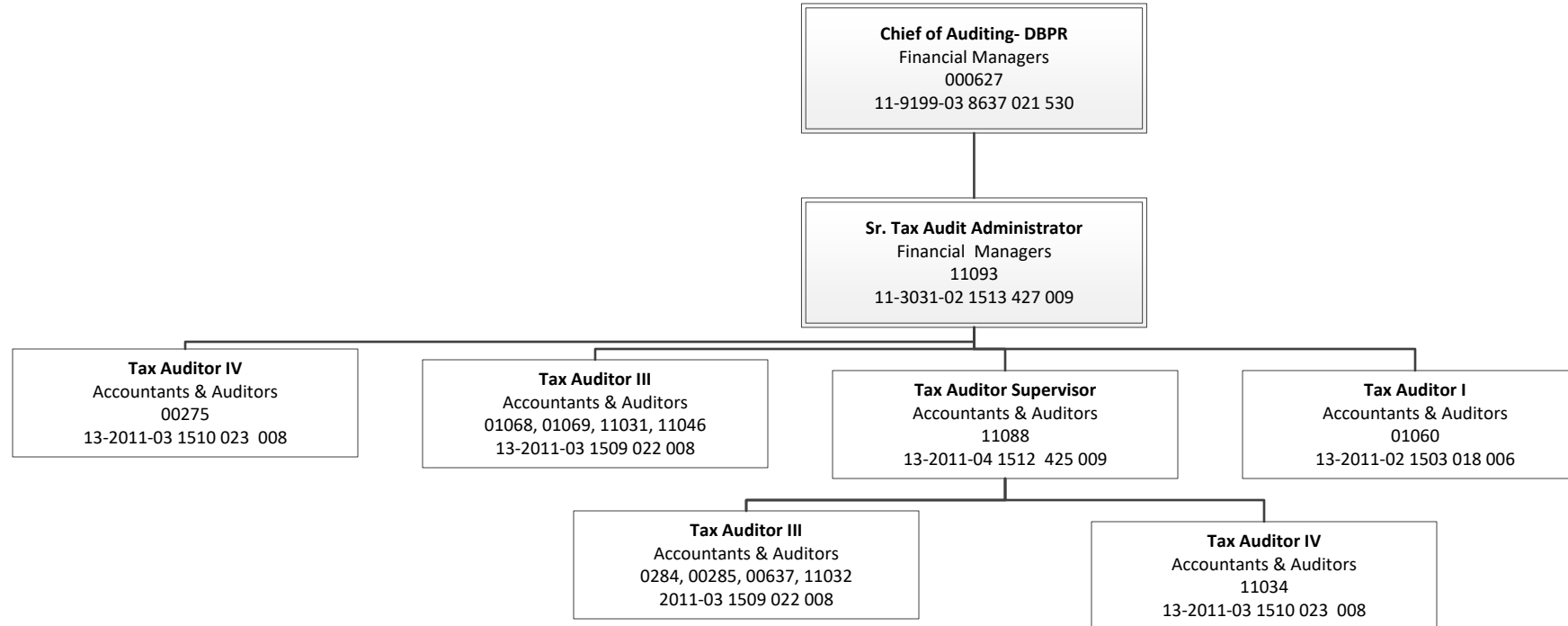


Division of Alcoholic Beverages and Tobacco
Bureau of Auditing
Margate Office

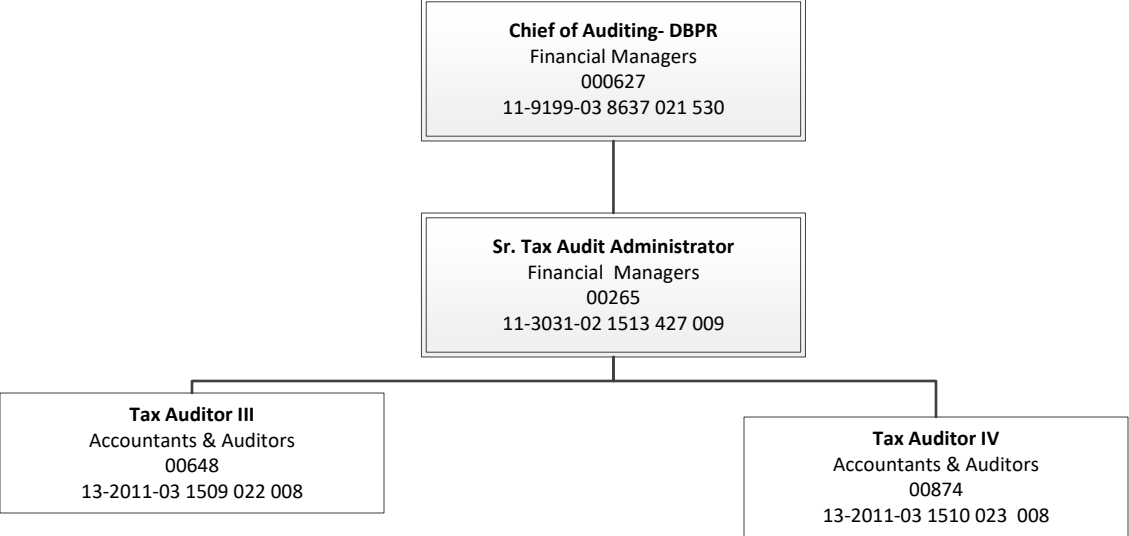


Division of Alcoholic Beverages and Tobacco

Bureau of Auditing
Miami Office



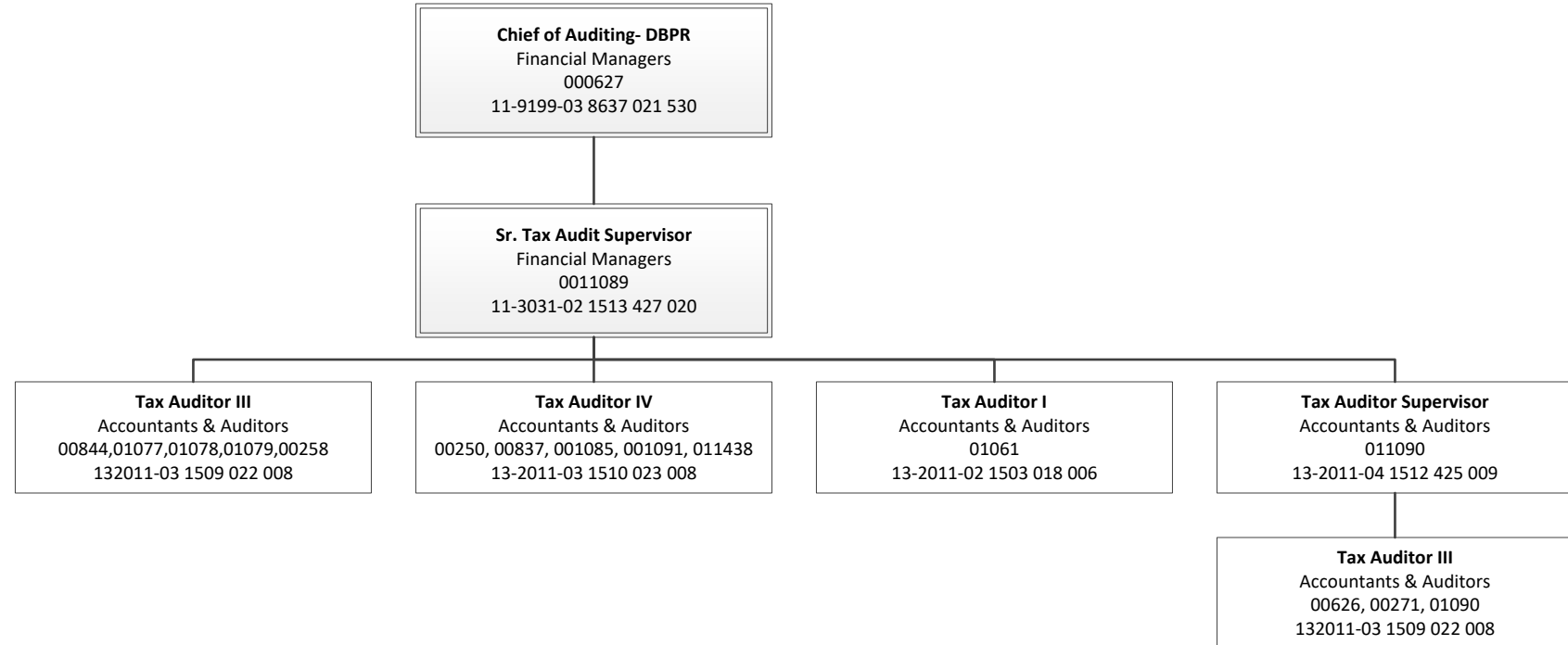
Division of Alcoholic Beverages and Tobacco
Bureau of Auditing
Ft. Myers Office



Division of Alcoholic Beverages and Tobacco

Bureau of Auditing

Tampa



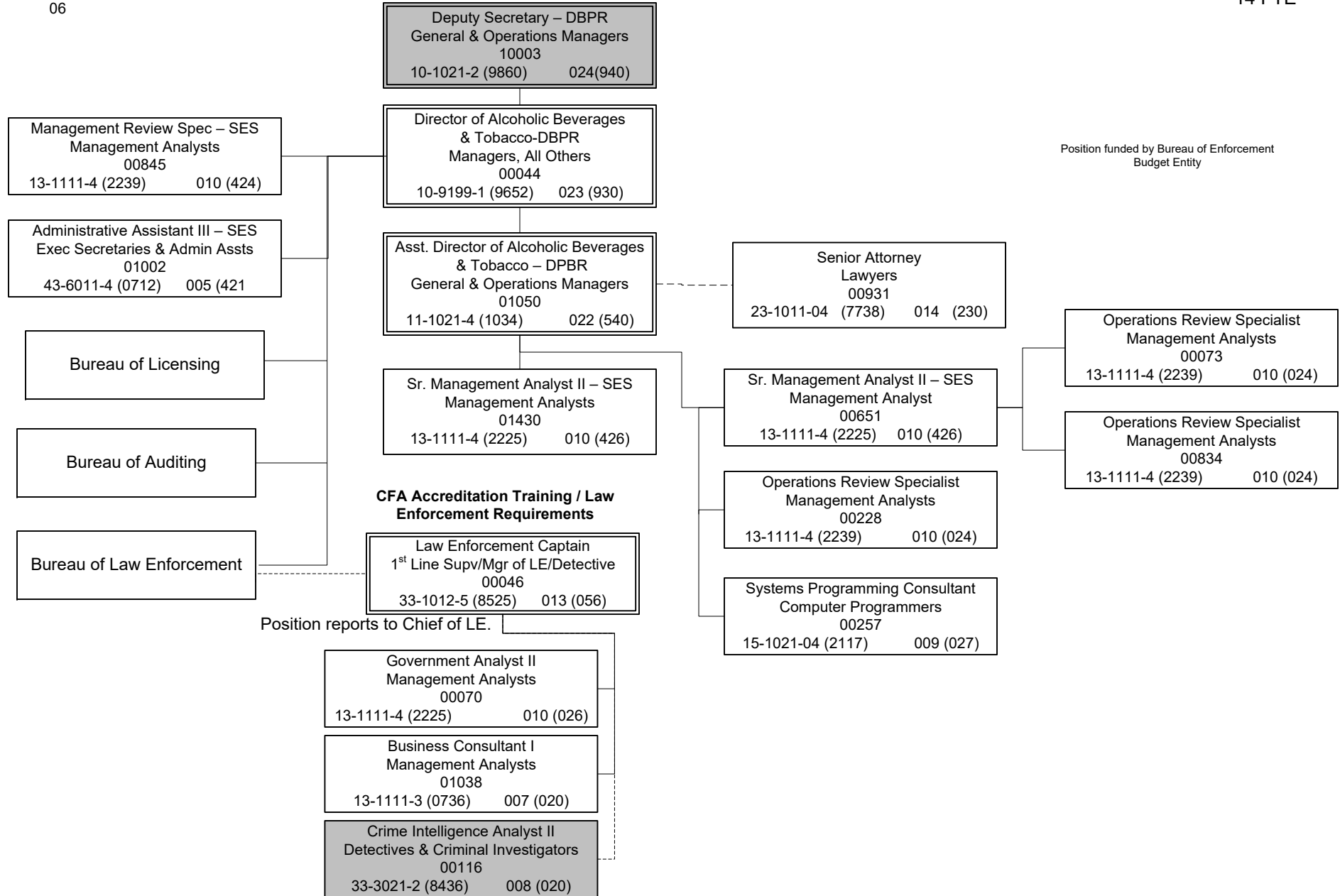
Department of Business & Professional Regulation
 Division of Alcoholic Beverages & Tobacco
 Director's Office
 Auditing/Field Operations
 Licensing
 Law Enforcement

79
 40
 01
 04
 05
 06

Department of Business & Professional Regulation Division of Alcoholic Beverages & Tobacco Director's Office

Last Updated: 6-30-2023

14 FTE



Position funded by Bureau of Enforcement
 Budget Entity

Position reports to Chief of LE.

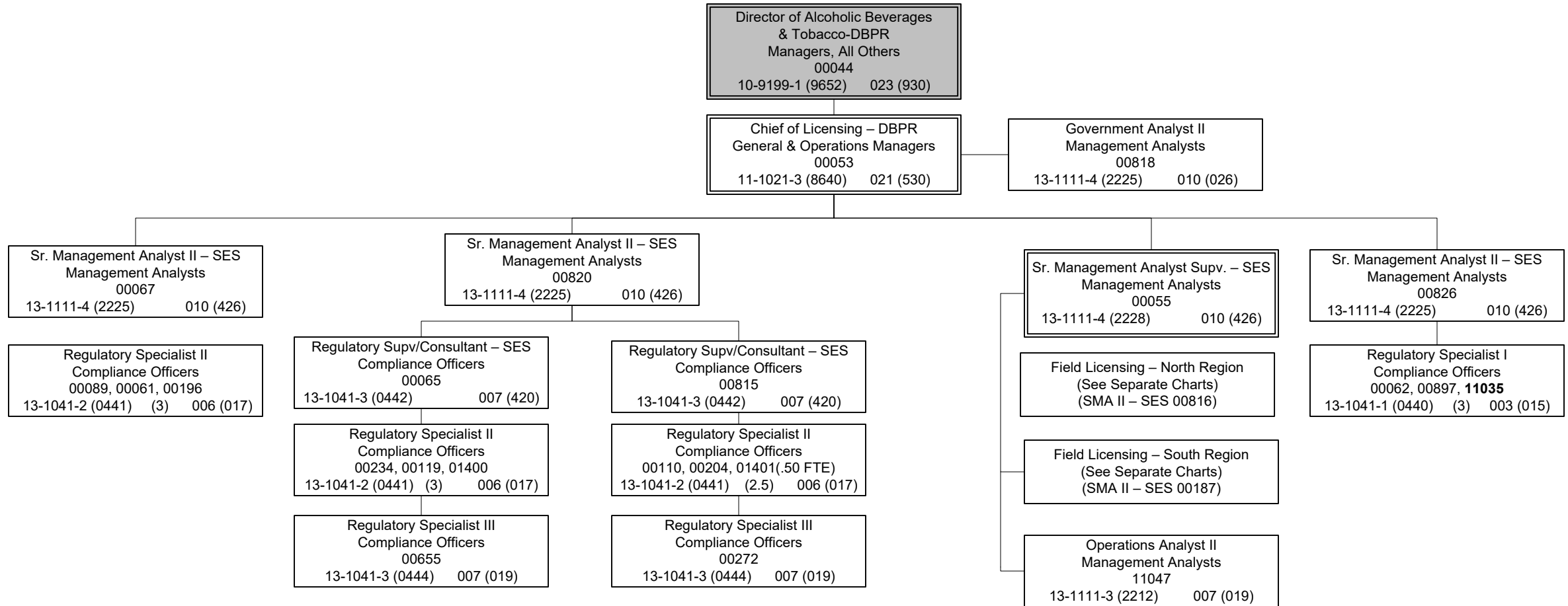
Position is funded by Bureau of
 Enforcement.
 Page 81 of 241

Department of Business & Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Director's Office 01
 Auditing/Field Operations 04
 Licensing 05
 Law Enforcement 06

Division of Alcoholic Beverages & Tobacco Bureau of Licensing Chief's Office

Last Updated: 6-30-2023

23.5 FTE



Department of Business & Professional Regulations 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Licensing 05
 Field Licensing North:
 Pensacola 05 01
 Tallahassee 05 02
 Jacksonville 05 03
 Gainesville 05 13
 Panama City 05 09

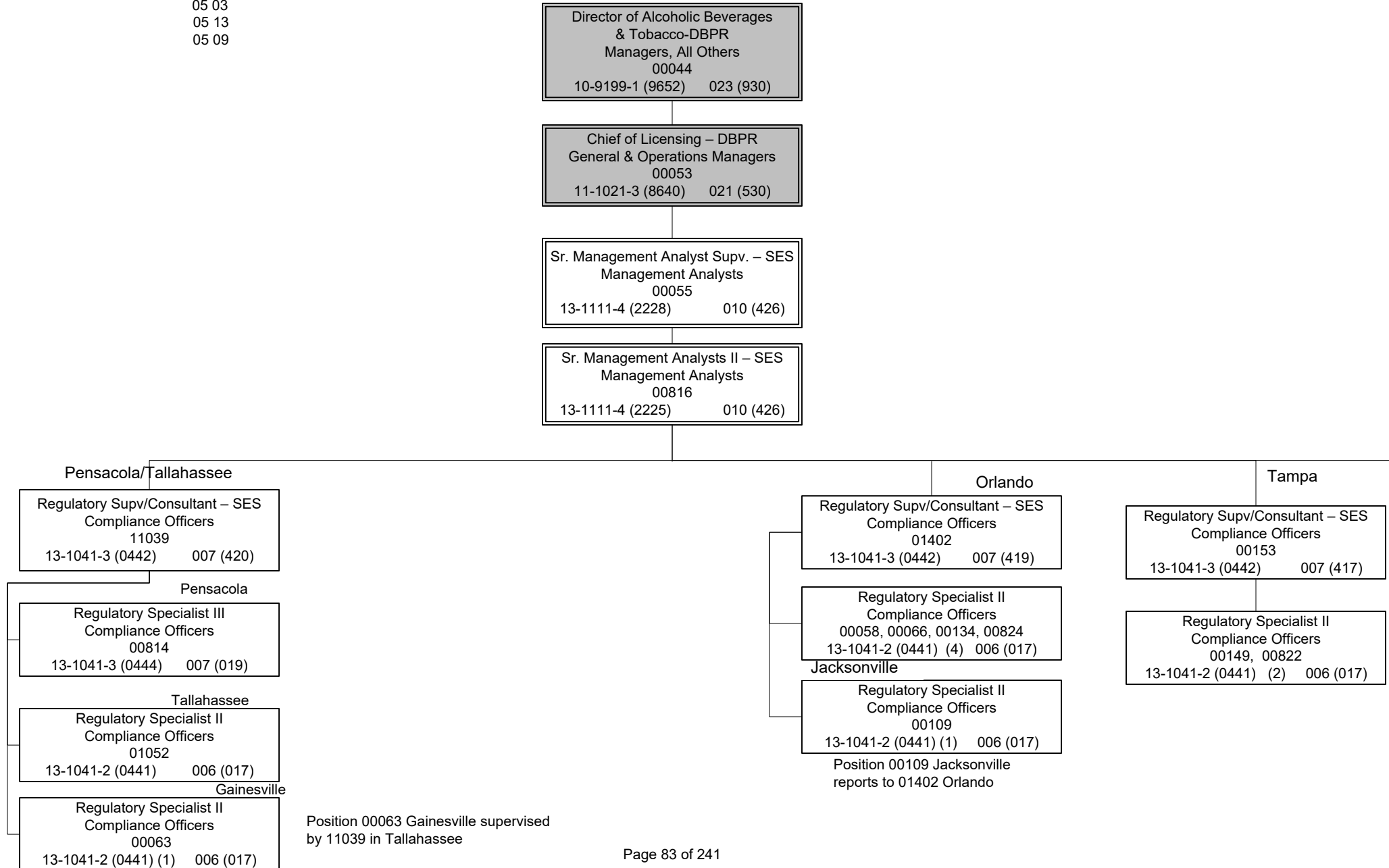
Division of Alcoholic Beverages & Tobacco

Bureau of Licensing

Field Licensing - North Region

Last Updated: 6-30-2023

16 FTE



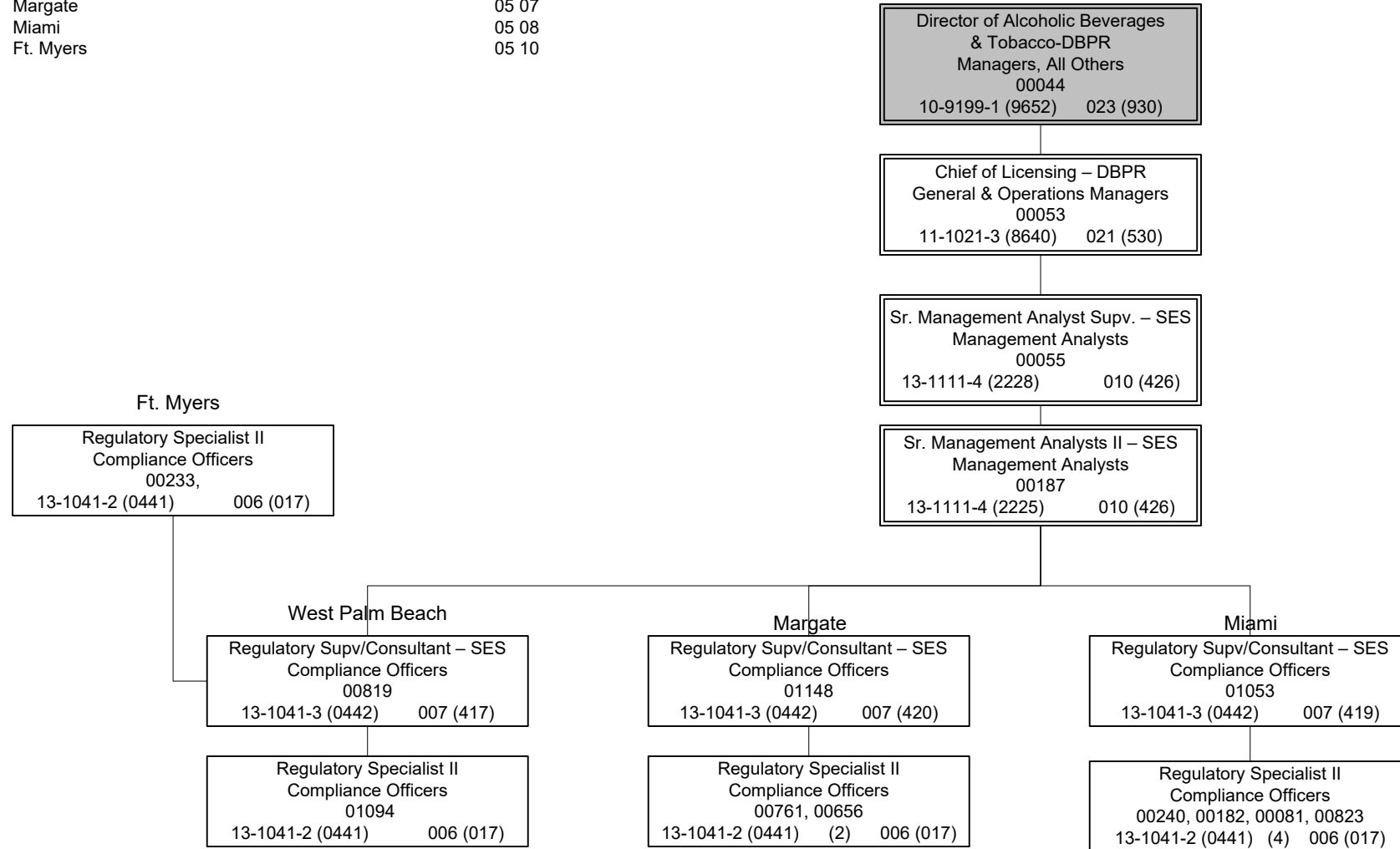
Position 00063 Gainesville supervised by 11039 in Tallahassee

Department of Business & Professional Regulations 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Licensing 05
 Field Licensing:
 West Palm Beach 05 06
 Margate 05 07
 Miami 05 08
 Ft. Myers 05 10

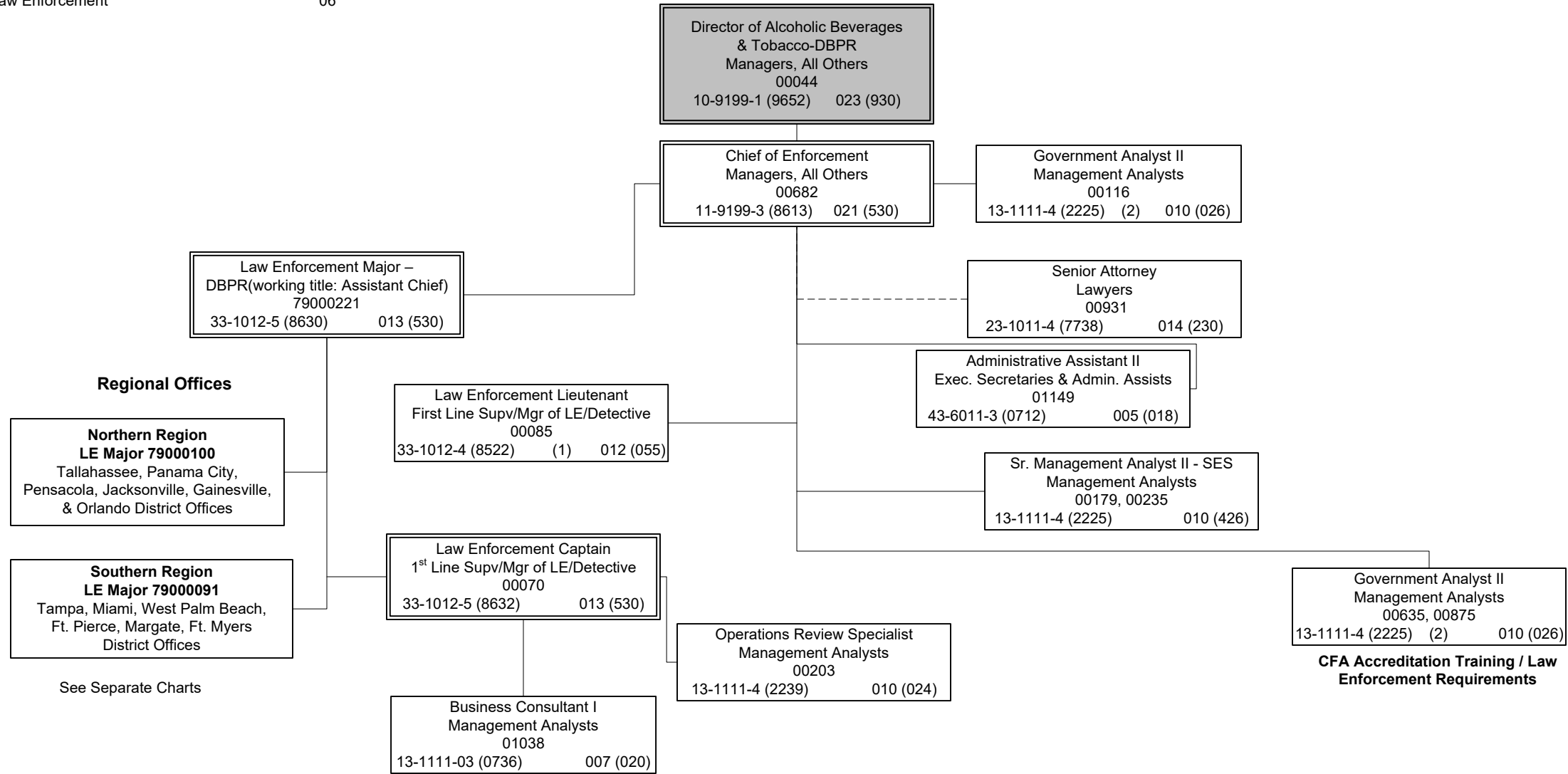
Division of Alcoholic Beverages & Tobacco
Bureau of Licensing
Field Licensing – South Region

Last Updated: 6-30-2023

15 FTE

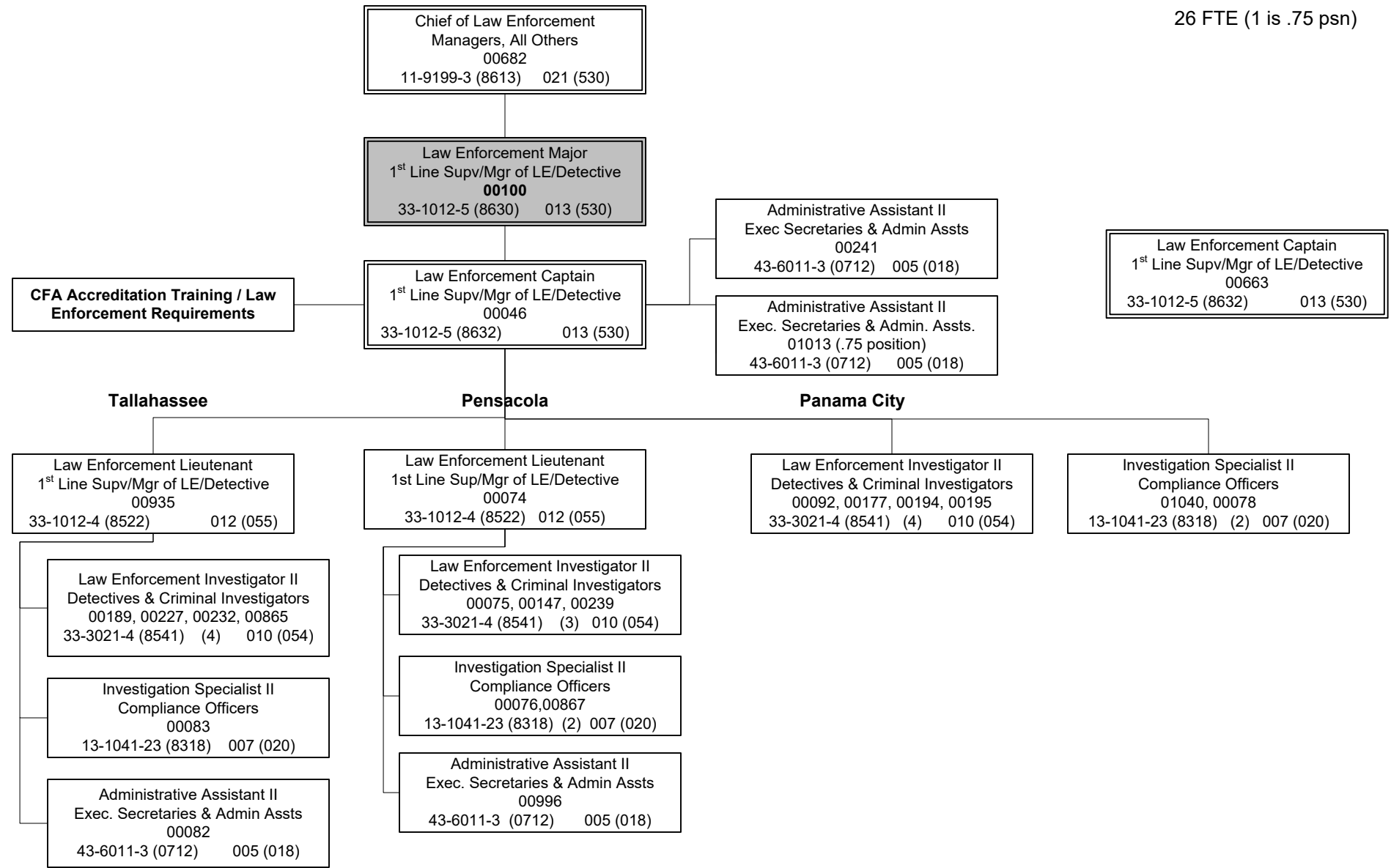


Division of Alcoholic Beverages & Tobacco Bureau of Law Enforcement - Chief's Office



Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement - Northwest Region
Tallahassee, Pensacola & Panama City District Offices

26 FTE (1 is .75 psn)

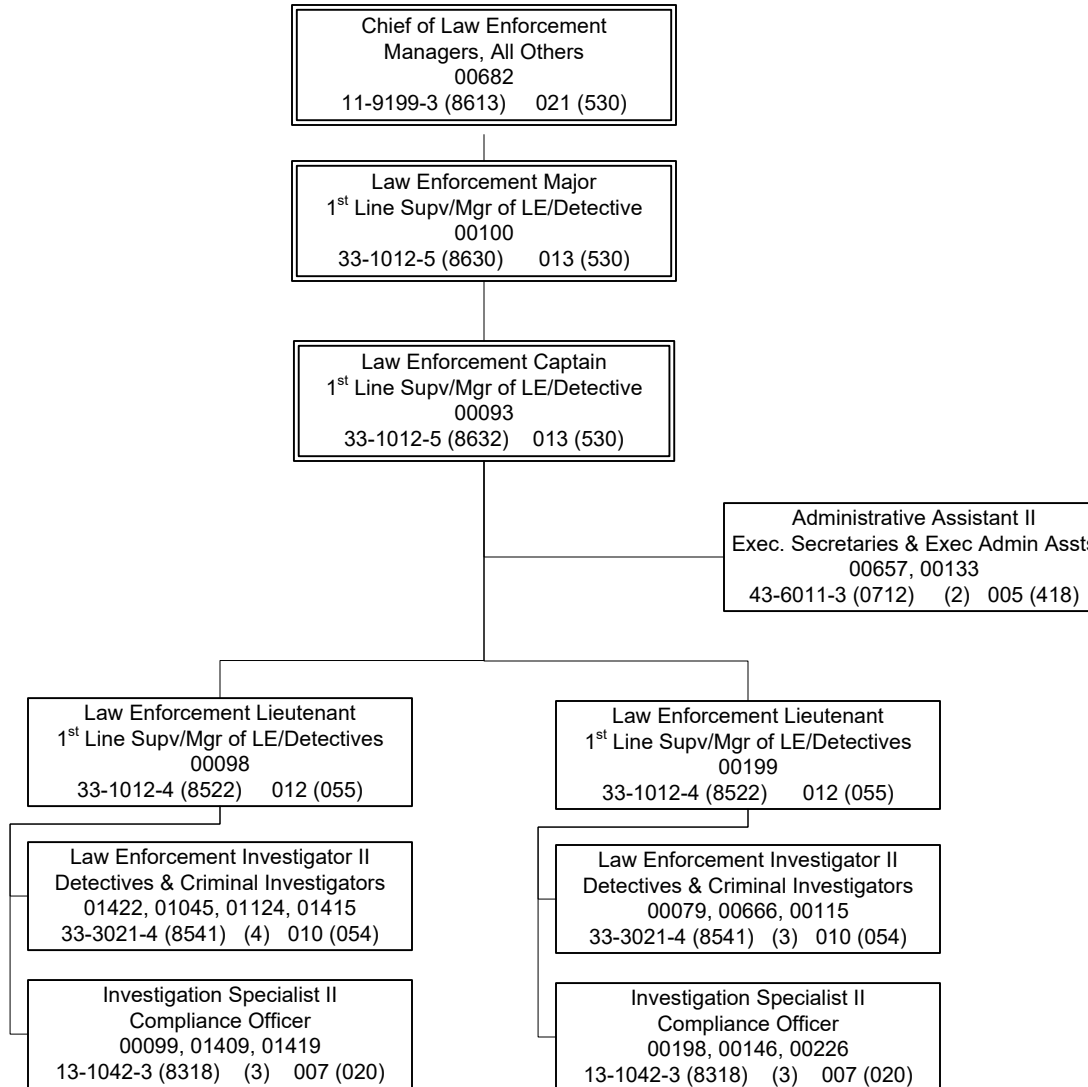


Department of Business & Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Law Enforcement 06
 Northeast Region:
 Gainesville 06 01
 Jacksonville 06 13

Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement - Northeast Region
Jacksonville District Office

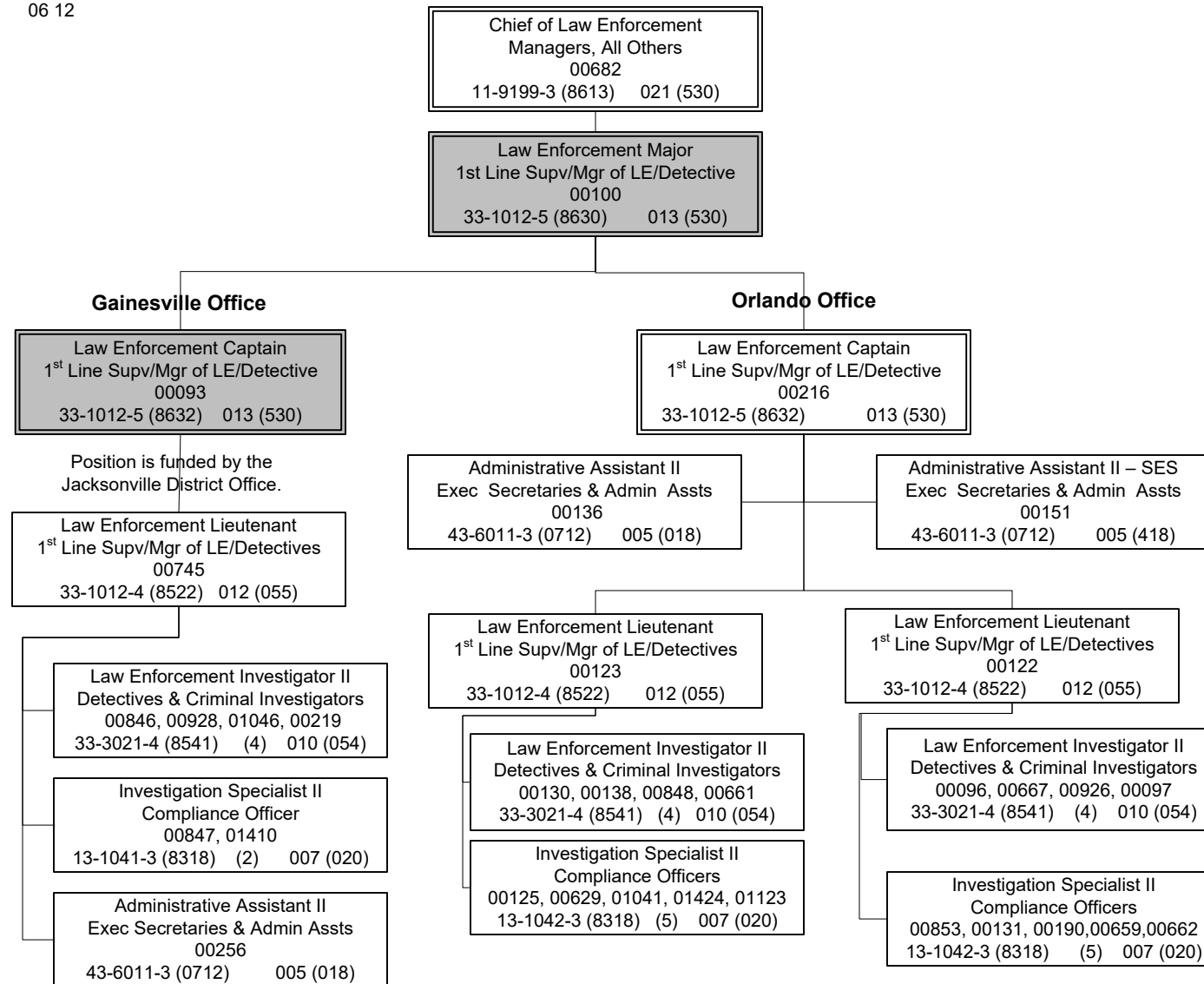
Last Updated: 6-30-2023

18 FTE



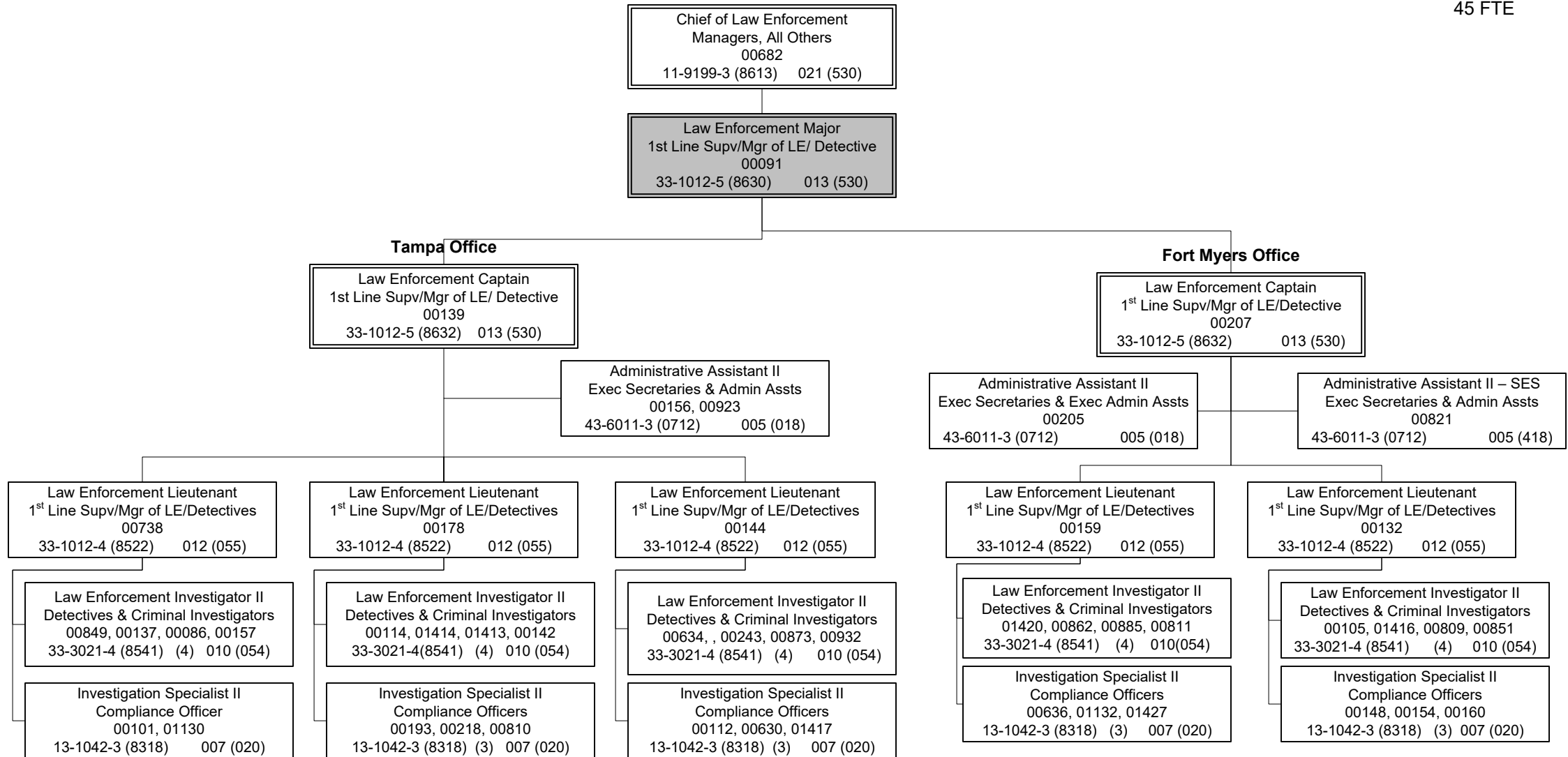
Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement – Central Region
Gainesville & Orlando District Offices

30 FTE



Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement – West Central Region
Tampa & Fort Myers District Offices

45 FTE

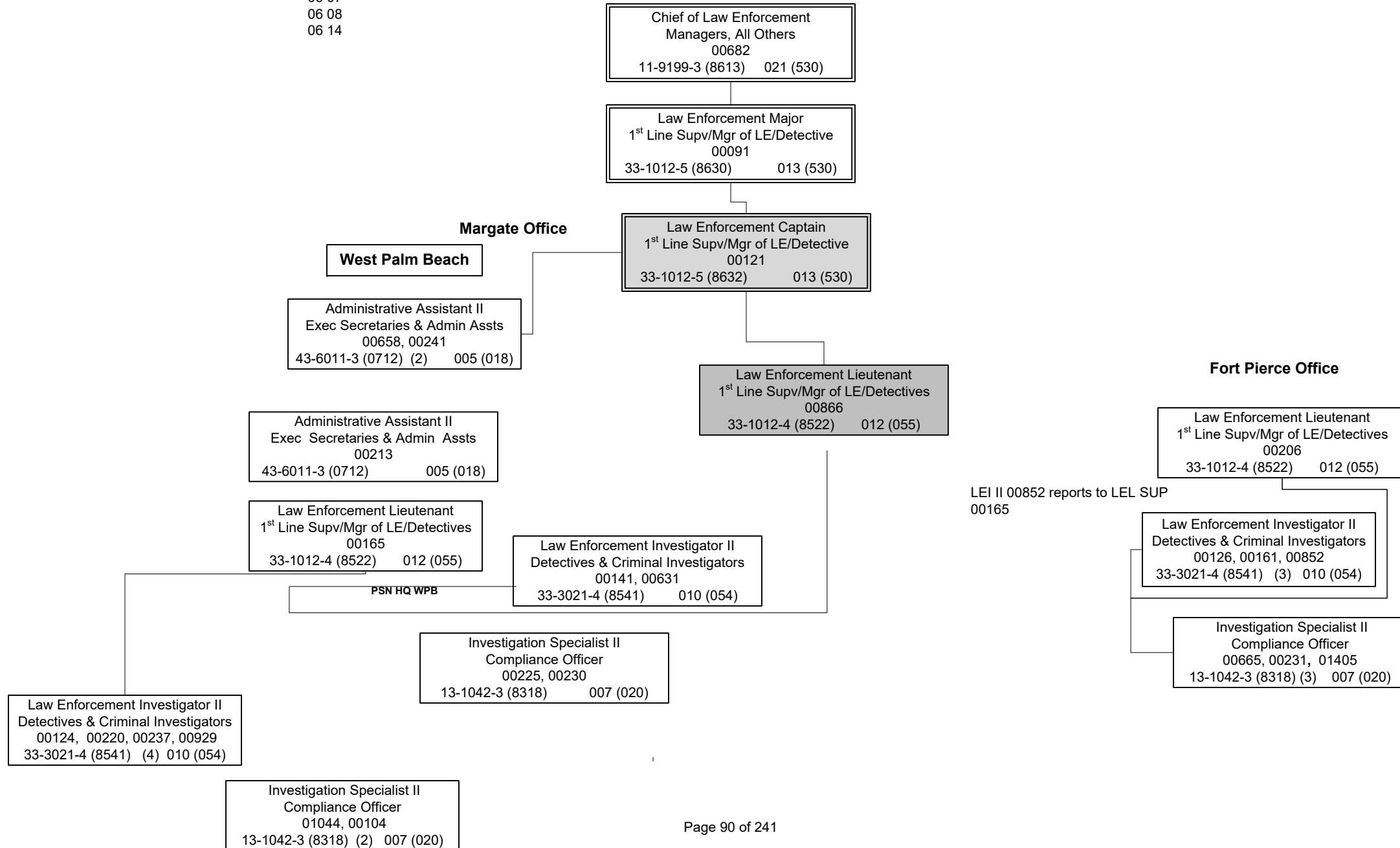


Department of Business & Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Law Enforcement 06
 Southern Region:
 West Palm Beach 06 06
 Margate 06 07
 Miami 06 08
 Key West 06 14

**Division of Alcoholic Beverages & Tobacco
 Bureau of Enforcement - Southern Region
 Ft. Pierce & Margate District Offices**

Last Updated: 6-30-2023

23 FTE

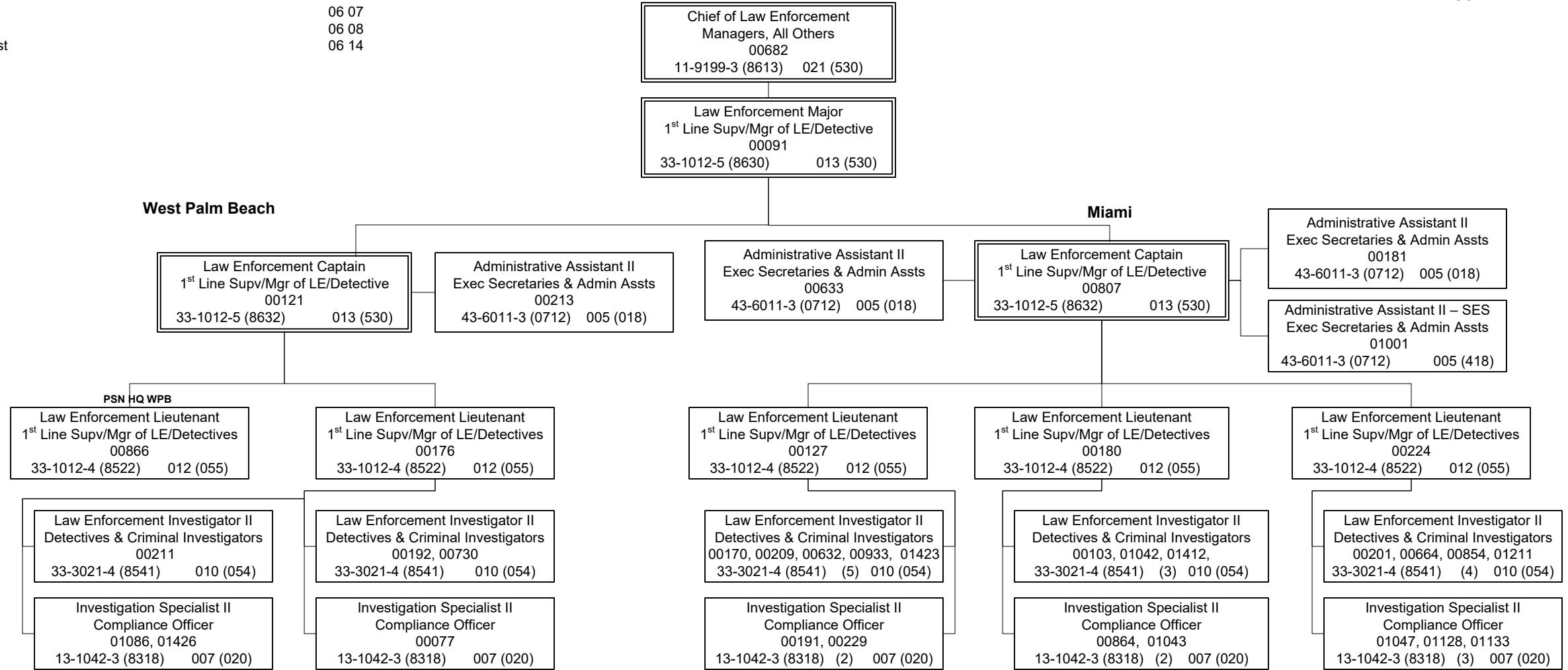


Department of Business & Professional Regulation 79
 Division of Alcoholic Beverages & Tobacco 40
 Bureau of Law Enforcement 06
 Southern Region:
 West Palm Beach 06 06
 Margate 06 07
 Miami 06 08
 Key West 06 14

Division of Alcoholic Beverages & Tobacco
Bureau of Enforcement - Southern Region
Miami & West Palm Beach District Offices

Last Updated: 6-30-2023

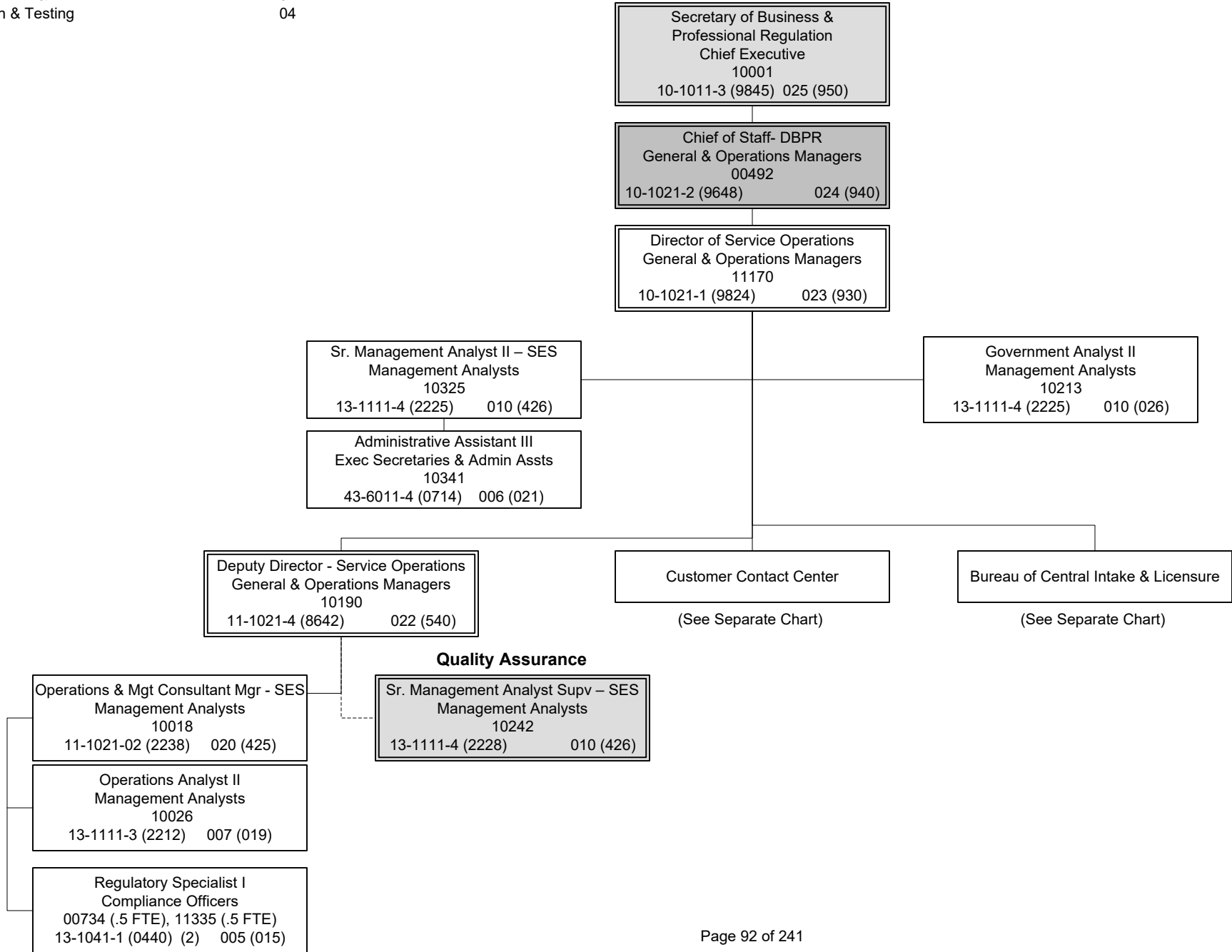
36 FTE



Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Customer Contact 01
 Bureau of Central Intake & Licensure 02
 Bureau of Education & Testing 04

Department of Business & Professional Regulation
Division of Service Operations
Director's Office

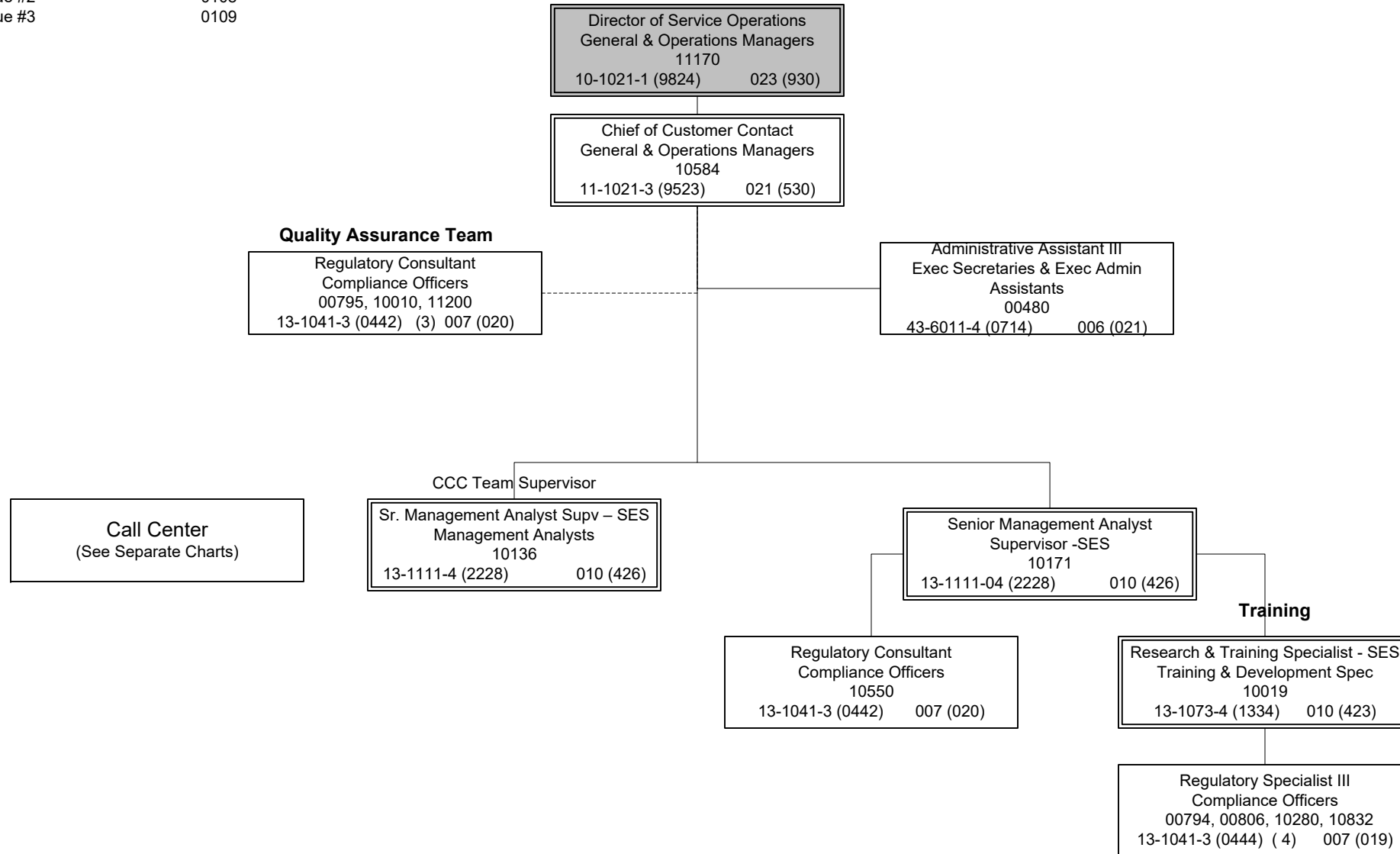
Last updated: 06-30-2023



Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Customer Contact 01
 Customer Contact Center – Queue #1 0107
 Customer Contact Center – Queue #2 0108
 Customer Contact Center – Queue #3 0109

Division of Service Operations
Customer Contact Center
Chief's Office

Last updated: 06-30-2023

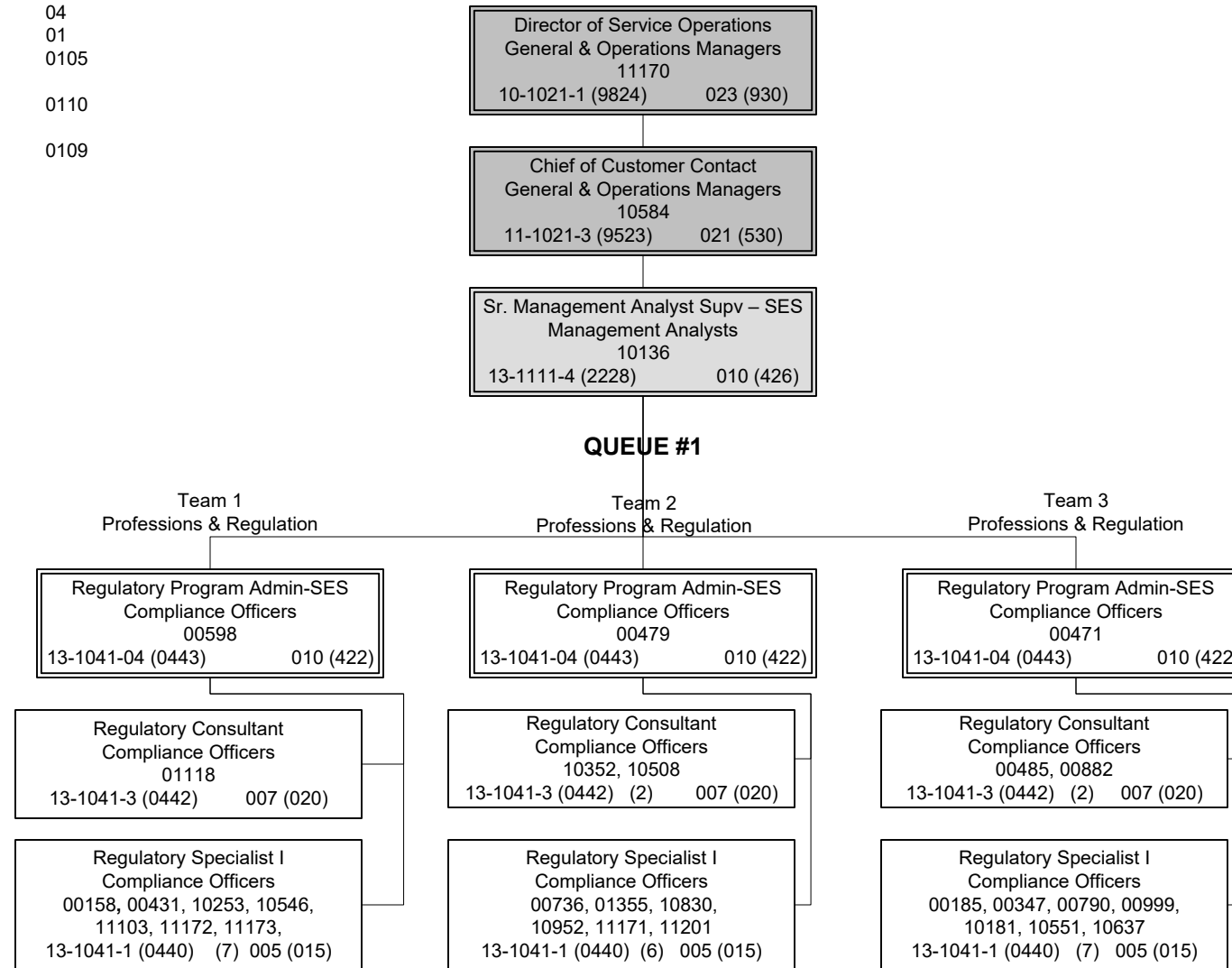


13 FTE

Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Customer Contact 01
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 Teams 1-3
 Customer Contact Center – Queue #2 0110
 Teams 4-5
 Customer Contact Center – Queue #3 0109
 Teams 6-7

Division of Service Operations Customer Contact Center

Last updated: 06-30-2023

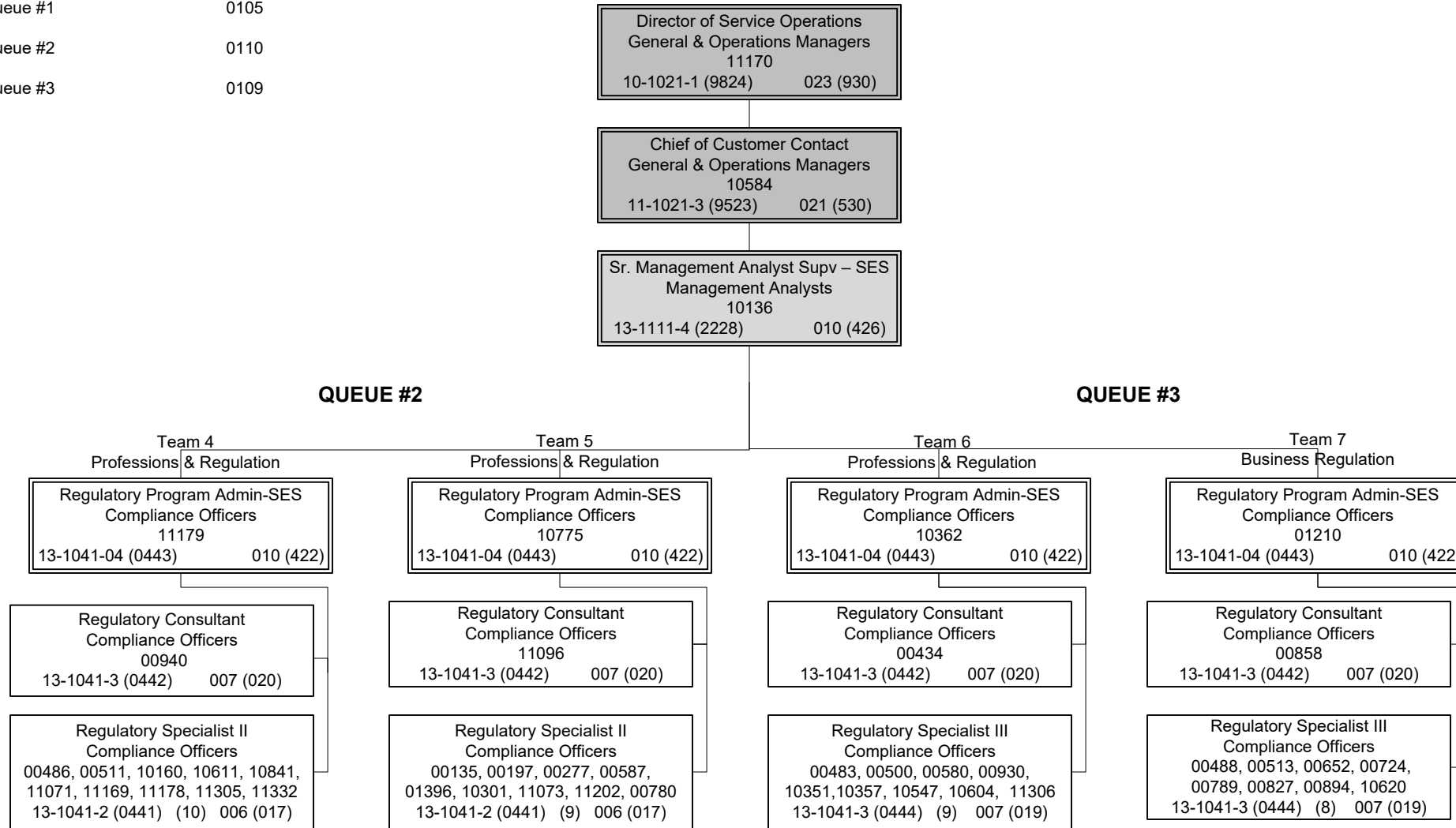


28 FTE

Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Customer Contact 01
 Customer Contact Center – Queue #1 0105
 Teams 1-3
 Customer Contact Center – Queue #2 0110
 Teams 4-5
 Customer Contact Center – Queue #3 0109
 Teams 6-7

**Division of Service Operations
 Customer Contact Center**

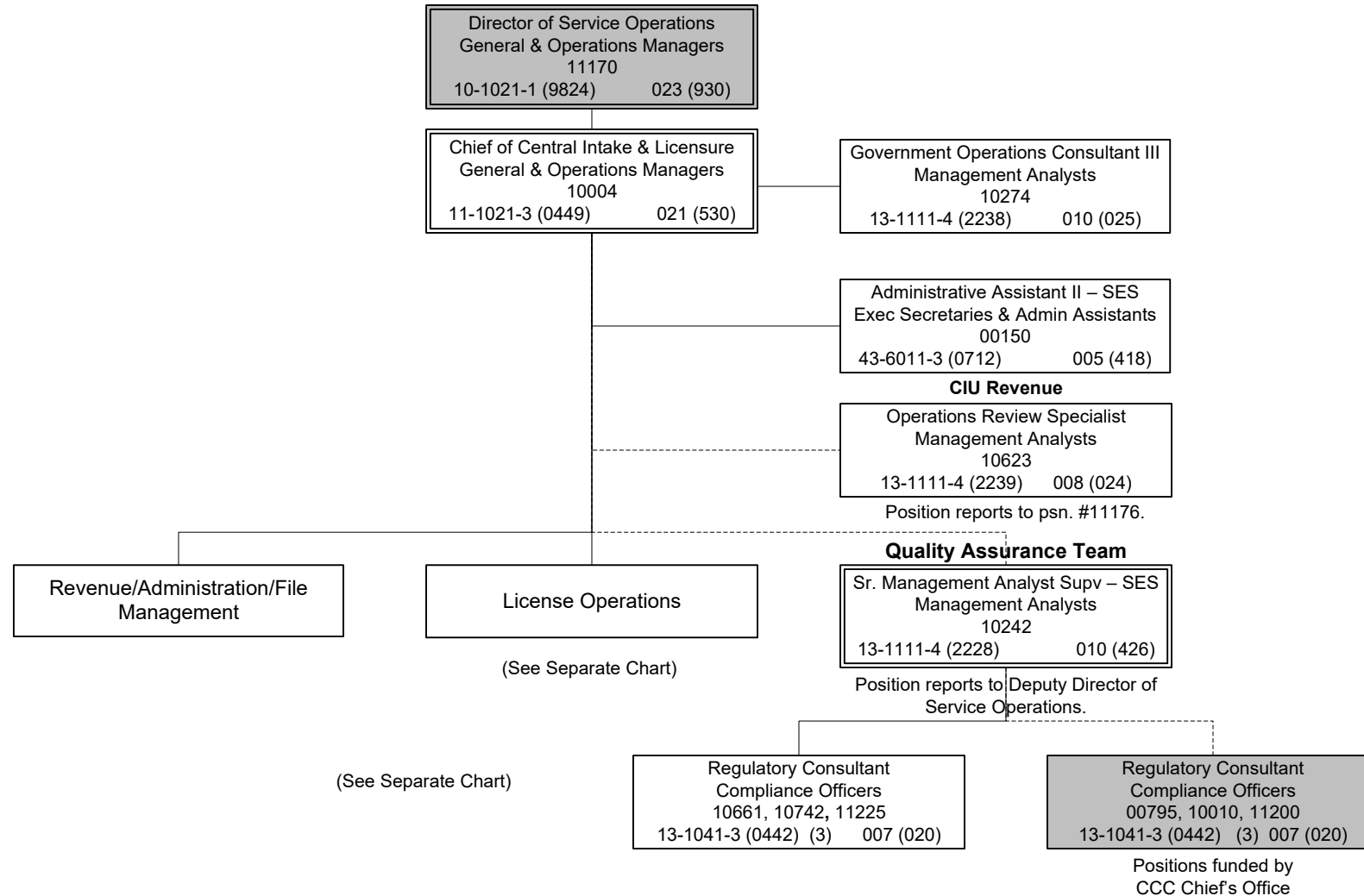
Last updated: 06-30-2023



Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Central Intake & Licensure 02
 CIU – Administration 02 01
 CIU – Revenue 02 02
 CIU – Application 02 03
 CIU – Licensure 02 04

Last updated: 06-30-2023

Division of Service Operations Central Intake & Licensure Chief's Office



11 FTE

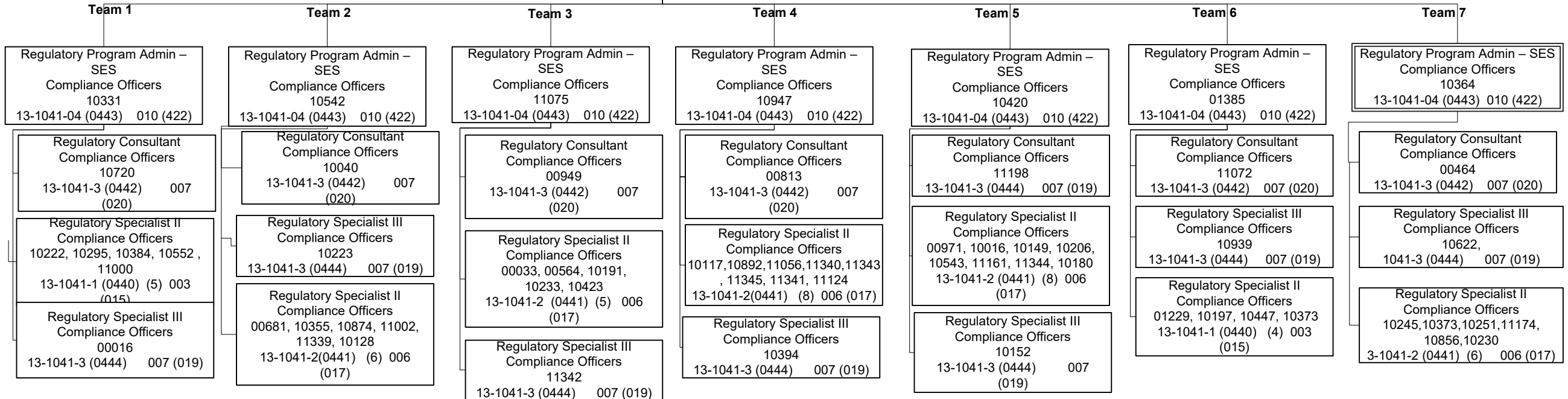
Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Central Intake & Licensure 02
 CIU – Administration 02 01
 CIU – Revenue 02 02
 CIU – Application 02 03
 CIU – Licensure 02 04

Last updated: 06-30-2023

Division of Service Operations Central Intake & Licensure License Operations

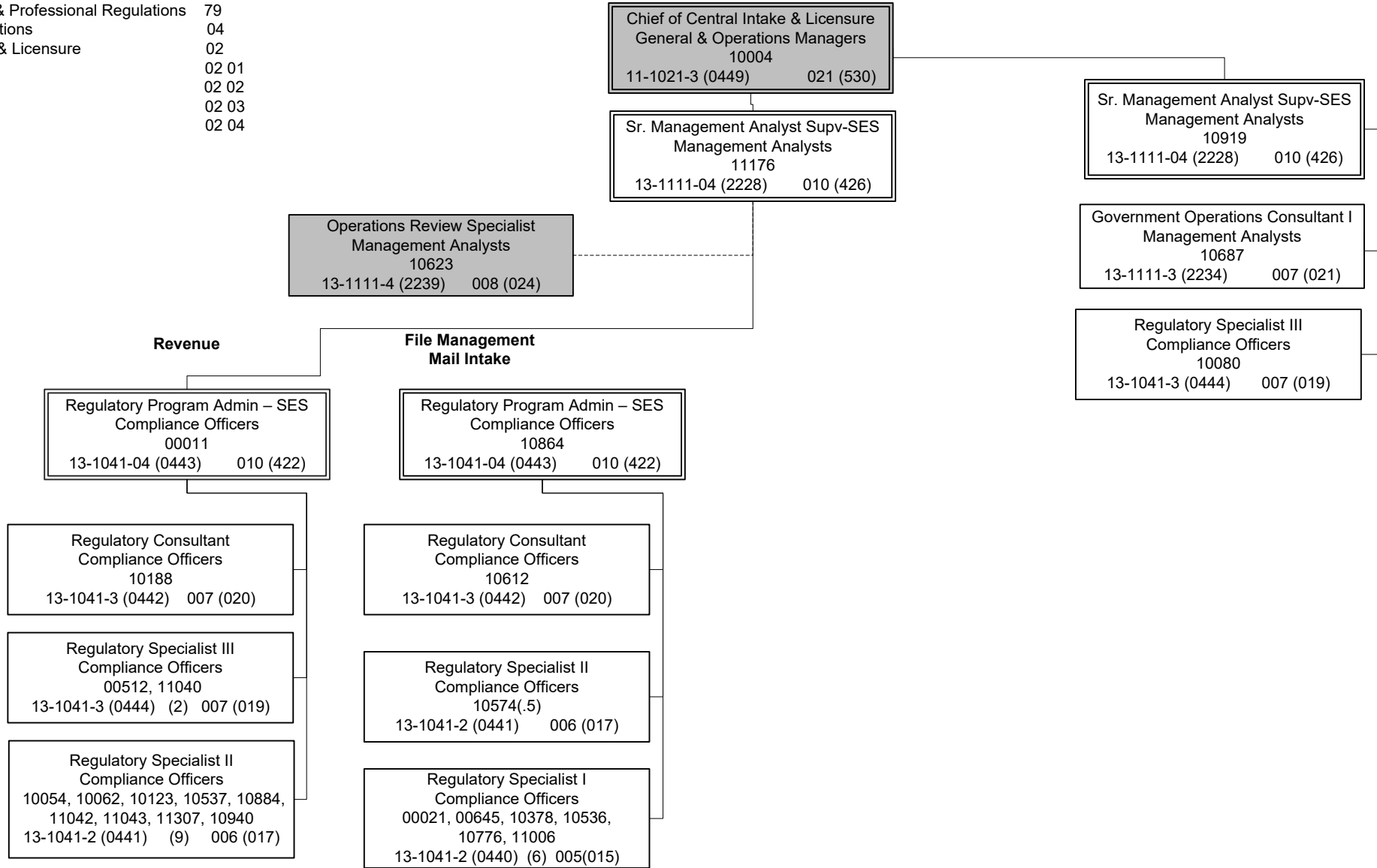
Chief of Central Intake & Licensure
 General & Operations Managers
 10004
 11-1021-3 (0449) 021
 (530)

Sr. Management Analyst Supv-
 SES
 Management Analysts
 10439
 13-1111-4 (2228) 010 (426)



Division of Service Operations Central Intake & Licensure Revenue/Administration/File Management

Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Central Intake & Licensure 02
 CIU – Administration 02 01
 CIU – Revenue 02 02
 CIU – Application 02 03
 CIU – Licensure 02 04



Department of Business & Professional Regulations 79
 Division of Service Operations 04
 Bureau of Central Intake & Licensure 02
 CIU – Administration 02 01
 CIU – Revenue 02 02
 CIU – Application 02 03
 CIU – Licensure 02 04

Division of Service Operations Central Intake & Licensure License Operations

Last updated: 06-30-2023

Chief of Central Intake & Licensure General & Operations Managers 10004	
11-1021-3 (0449)	021
(530)	

Sr. Management Analyst Supv- SES Management Analysts 10439	
13-1111-4 (2228)	010 (426)

Team 5

Regulatory Program Admin – SES Compliance Officers 10420	
13-1041-04 (0443)	010 (422)

Regulatory Consultant Compliance Officers 11198	
13-1041-3 (0444)	007 (019)

Regulatory Specialist II Compliance Officers 00971, 10016, 10149, 10206, 10543, 11161, 11344, 10180	
13-1041-2 (0441) (8) 006 (017)	

Regulatory Specialist III Compliance Officers 10152	
13-1041-3 (0444)	007 (019)

Team 6

Regulatory Program Admin – SES Compliance Officers 01385	
13-1041-04 (0443)	010 (422)

Regulatory Consultant Compliance Officers 11072	
13-1041-3 (0442)	007 (020)

Regulatory Specialist III Compliance Officers 10939	
13-1041-3 (0444)	007 (019)

Regulatory Specialist II Compliance Officers 01229, 10197, 10447, 10373	
13-1041-1 (0440) (4) 003 (015)	

Team 7

Regulatory Program Admin – SES Compliance Officers 10364	
13-1041-04 (0443)	010 (422)

Regulatory Consultant Compliance Officers 00464	
13-1041-3 (0442)	007 (020)

Regulatory Specialist III Compliance Officers 10622,	
1041-3 (0444) 007 (019)	

Regulatory Specialist II Compliance Officers 10245,10373,10251,11174, 10856,10230	
3-1041-2 (0441) (6) 006 (017)	

Team 8

Regulatory Program Admin – SES Compliance Officers 10183	
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Regulatory Consultant Compliance Officers 00541	
13-1041-3 (0442)	007 (020)

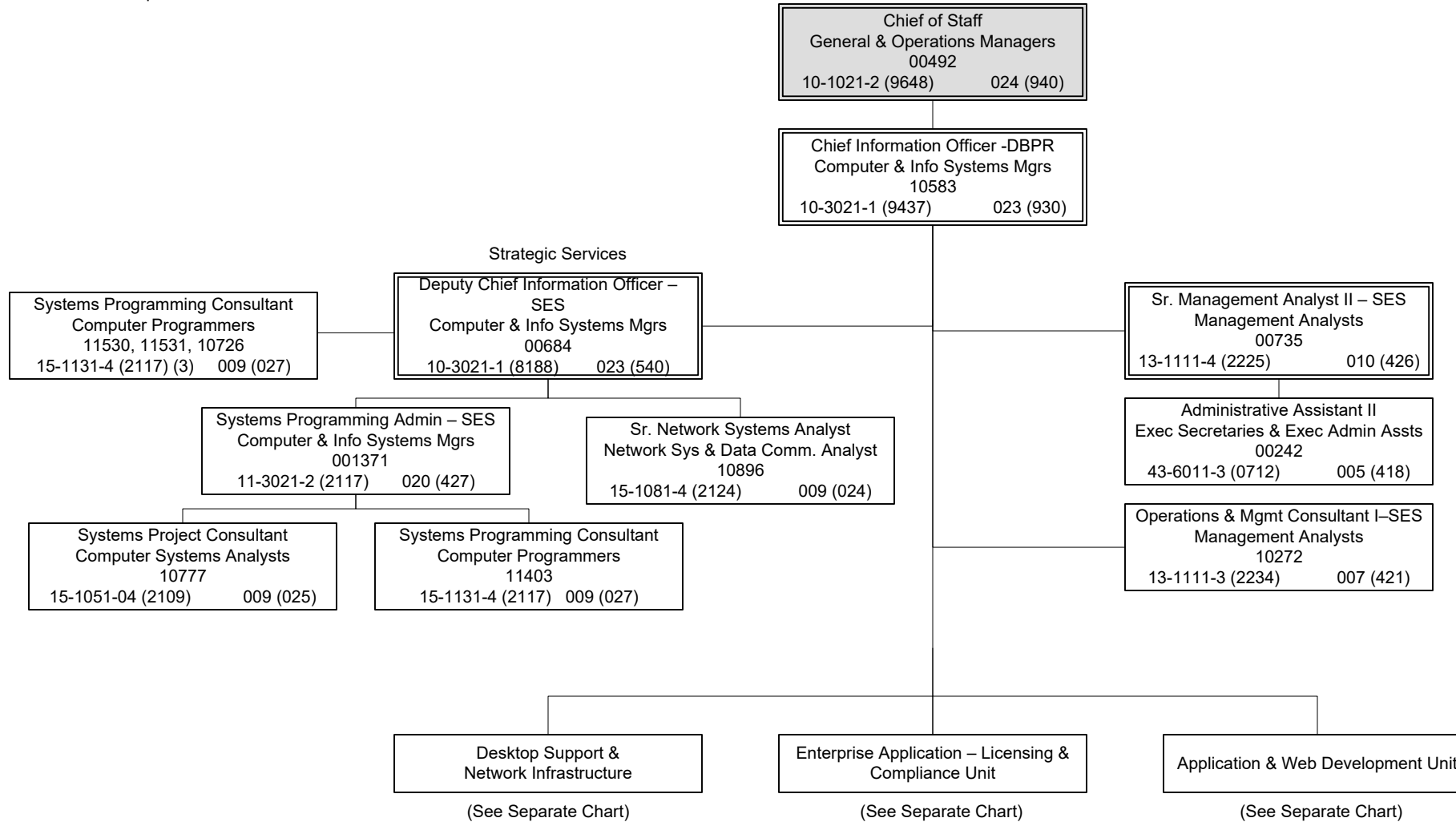
Regulatory Specialist III Compliance Officers 10126,10437,10126	
1041-3 (0444) 007 (019)	

Regulatory Specialist II Compliance Officers 10054,10016,10117,10378, 10874,11056, 00564	
3-1041-2 (0441) (6) 006 (017)	

Department of Business & Professional Regulations 79
 Division of Technology 08/01
 Application Configuration & Operations 08/02
 Network Infrastructure 08/03
 Help Desk 08/04
 Applications & Web Development 08/06

Department of Business and Professional Regulation
Division of Technology
Director's Office

Last updated: 06-30-2023

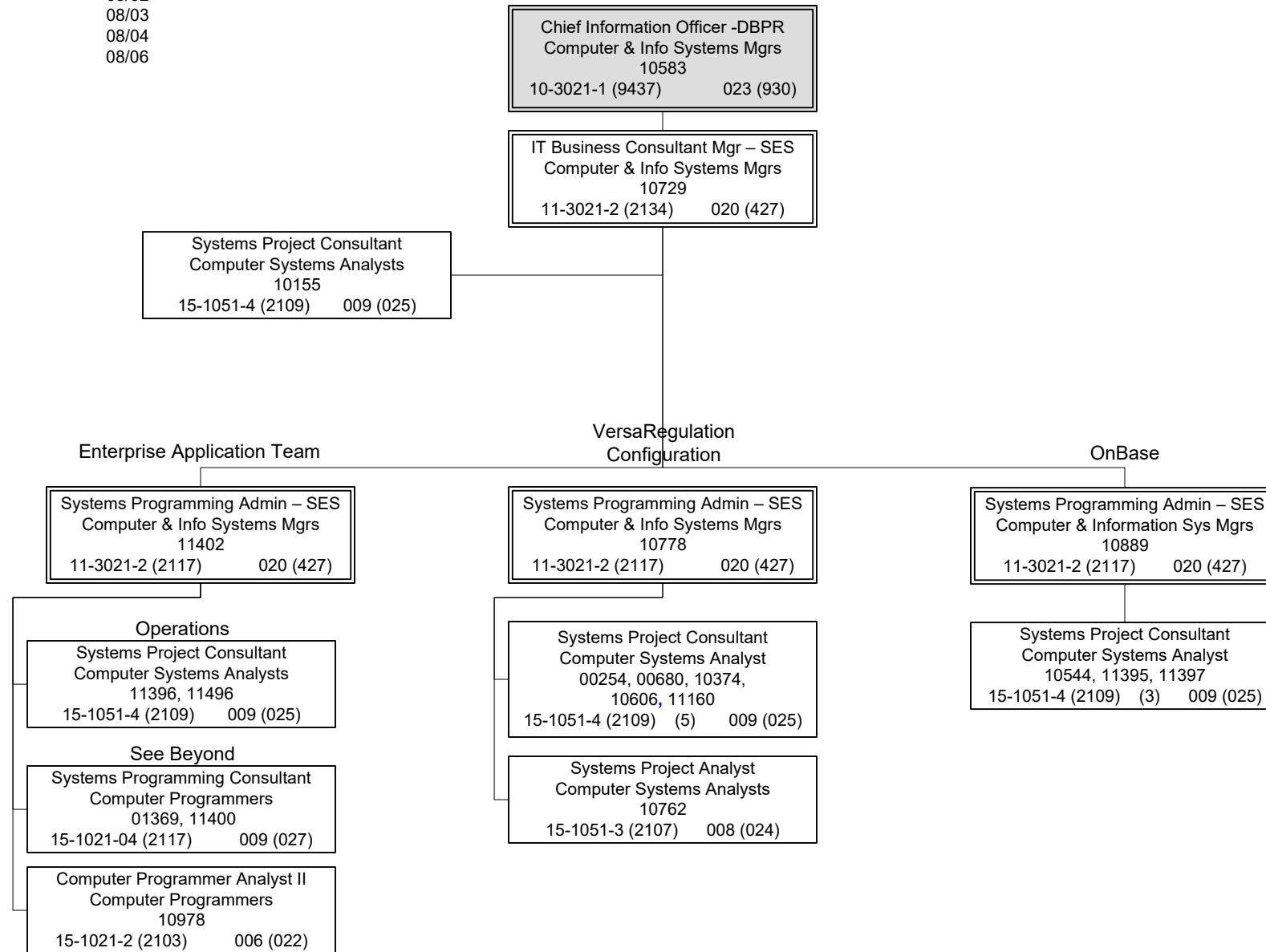


12 FTE

Department of Business & Professional Regulations 79
 Division of Technology 08/01
 Application Configuration & Operations 08/02
 Network Infrastructure 08/03
 Help Desk 08/04
 Applications & Web Development 08/06

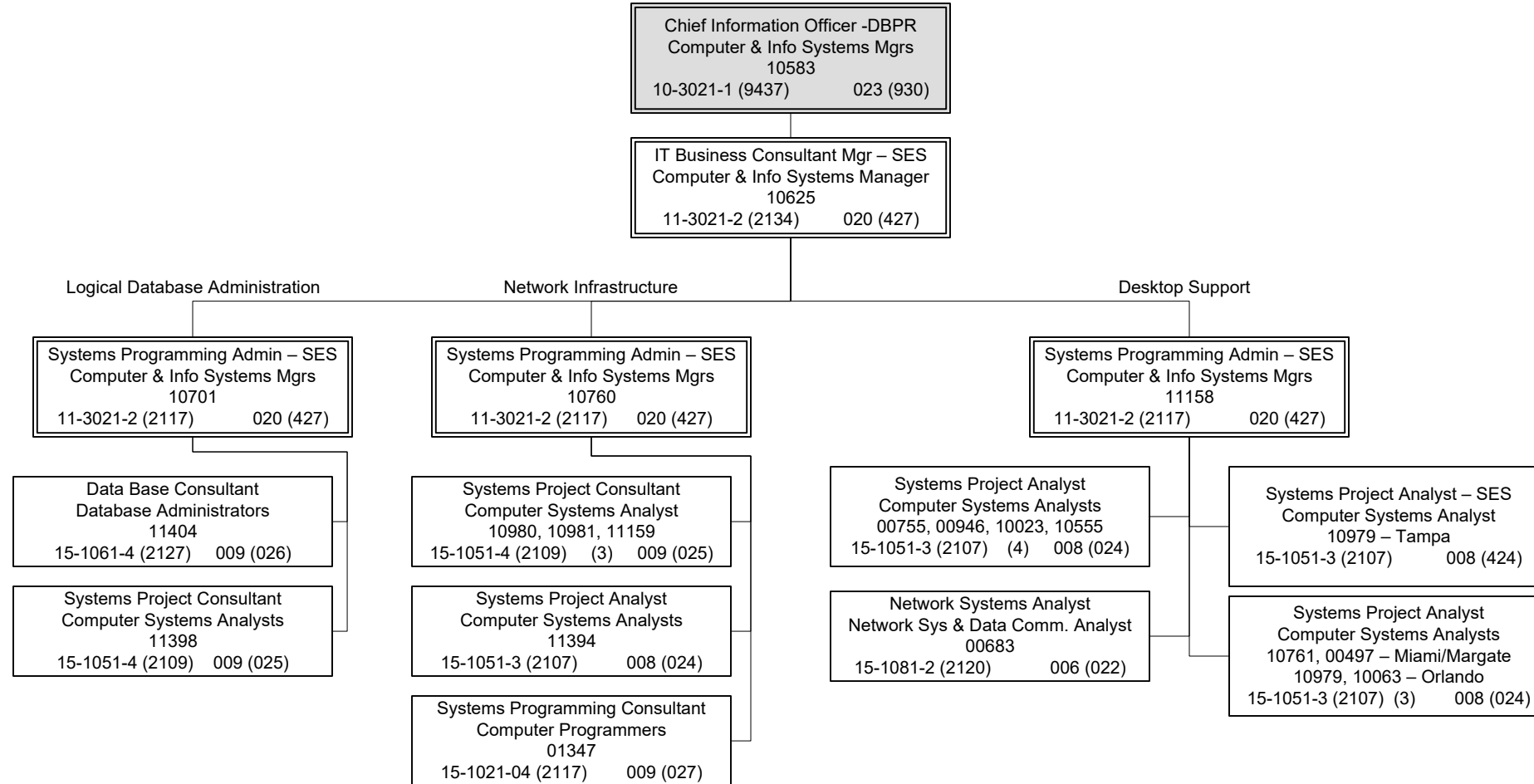
Division of Technology Enterprise Applications – Licensing & Compliance

Last updated: 06-30-2023



19 FTE

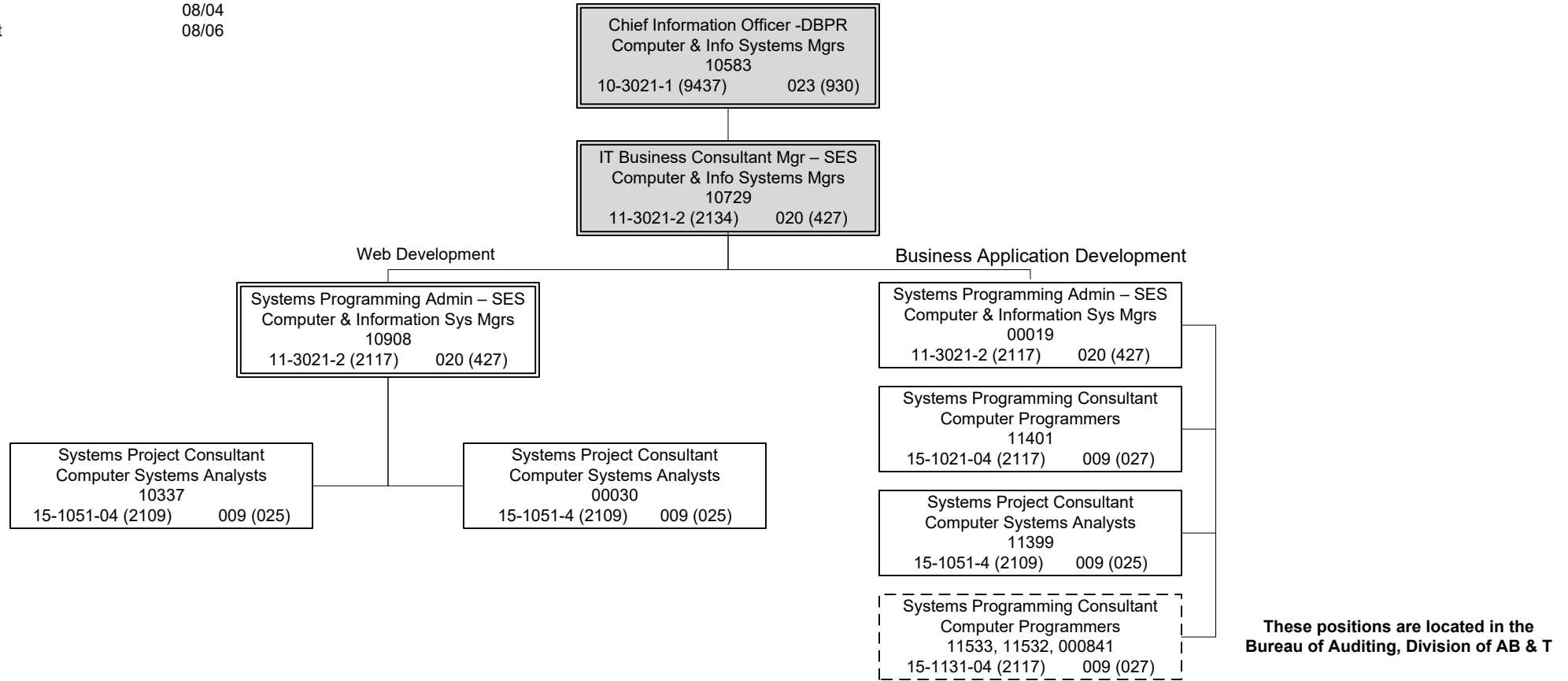
Division of Technology Desktop Engineering & Network Infrastructure Desktop Support



Department of Business & Professional Regulations 79
 Division of Technology 08/01
 Application Configuration & Operations 08/02
 Network Infrastructure 08/03
 Help Desk 08/04
 Applications & Web Development 08/06

Division of Technology Business Applications & Web Development

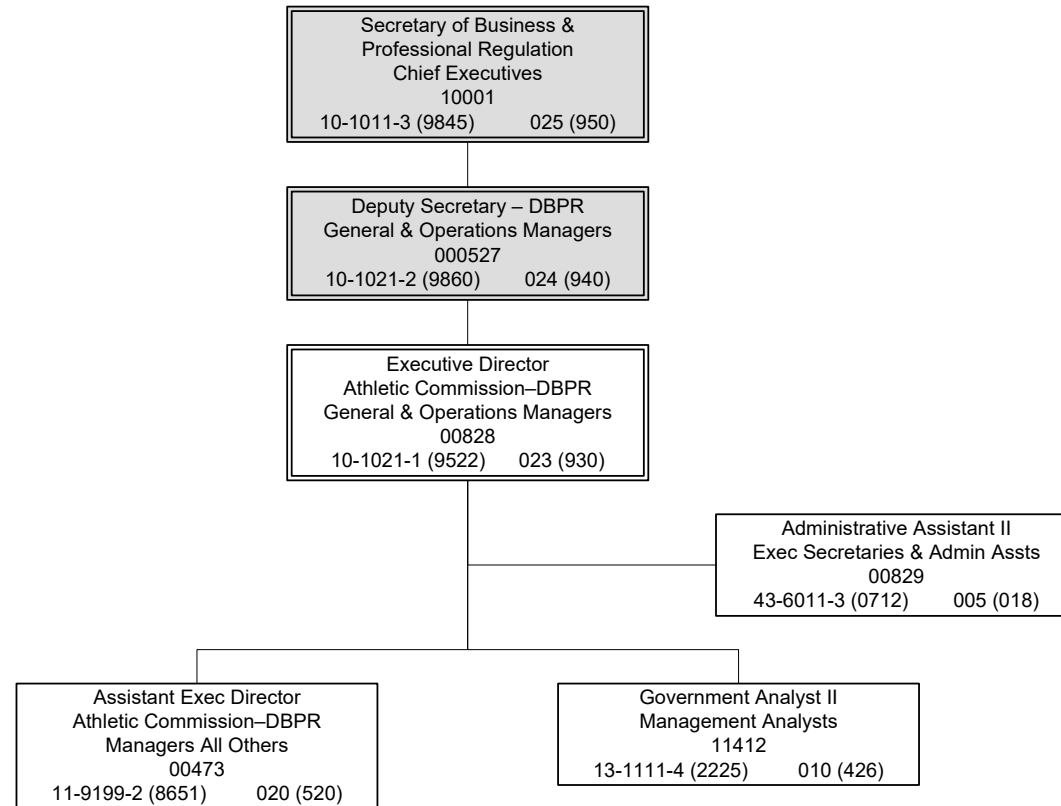
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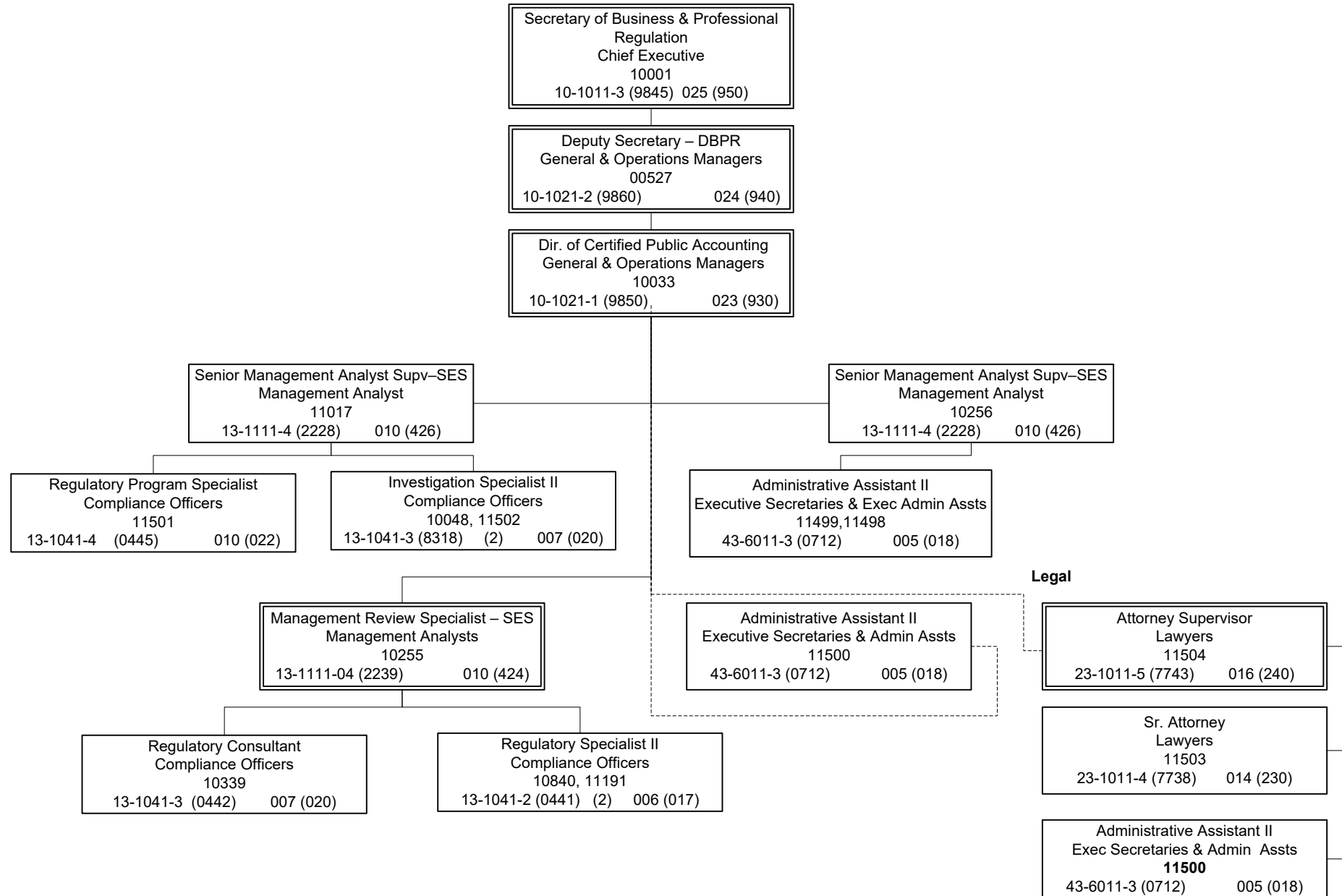
3 FTE

**Department of Business & Professional Regulation
Florida Athletic Commission**

5-3-15
4 FTE



Department of Business & Professional Regulation Division of Certified Public Accounting

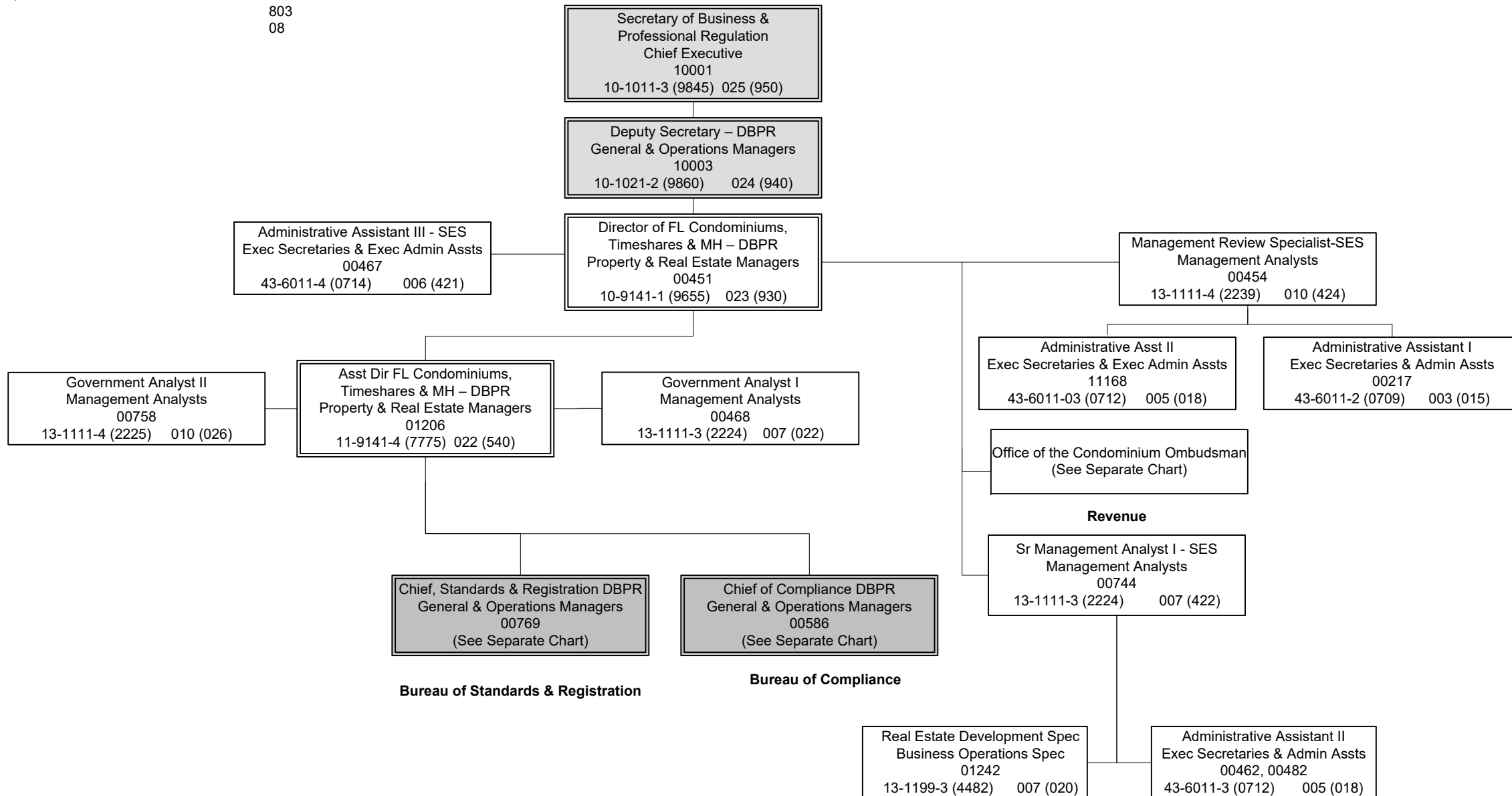


15 FTE

**Division of Florida Condominiums,
Timeshares & Mobile Homes
Director's Office**

Department of Business & Professional Regulation 79
 Division of Florida Condominiums, Timeshares & Mobile Homes 80
 Director's Office 01
 Bureau of Standards and Registration 06
 Condominiums, Mobile Homes, Timeshares 800
 Condominium Ombudsman 803
 Arbitration/HOA Mediation 08

Last Updated: 06-30-2023

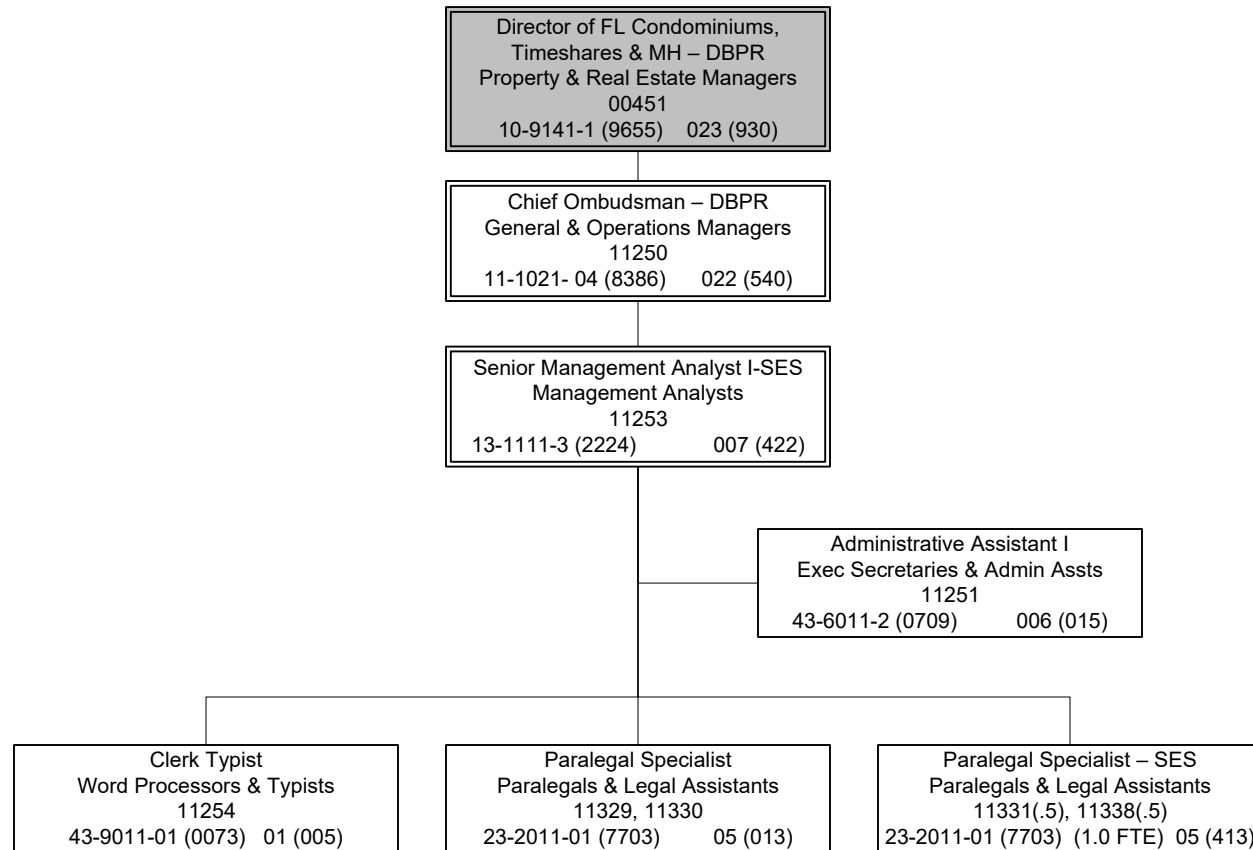


Department of Business & Professional Regulation 79
 Division of Florida Condominiums, Timeshares & Mobile Homes 80
 Director's Office 01
 Bureau of Standards and Registration 06
 Condominiums, Mobile Homes, Timeshares 800
 Condominium Ombudsman 803
 Arbitration/HOA Mediation 08

Last Updated: 06-30-2023

**Division of Florida Condominiums, Timeshares
 & Mobile Homes**
Office of the Condominium Ombudsman

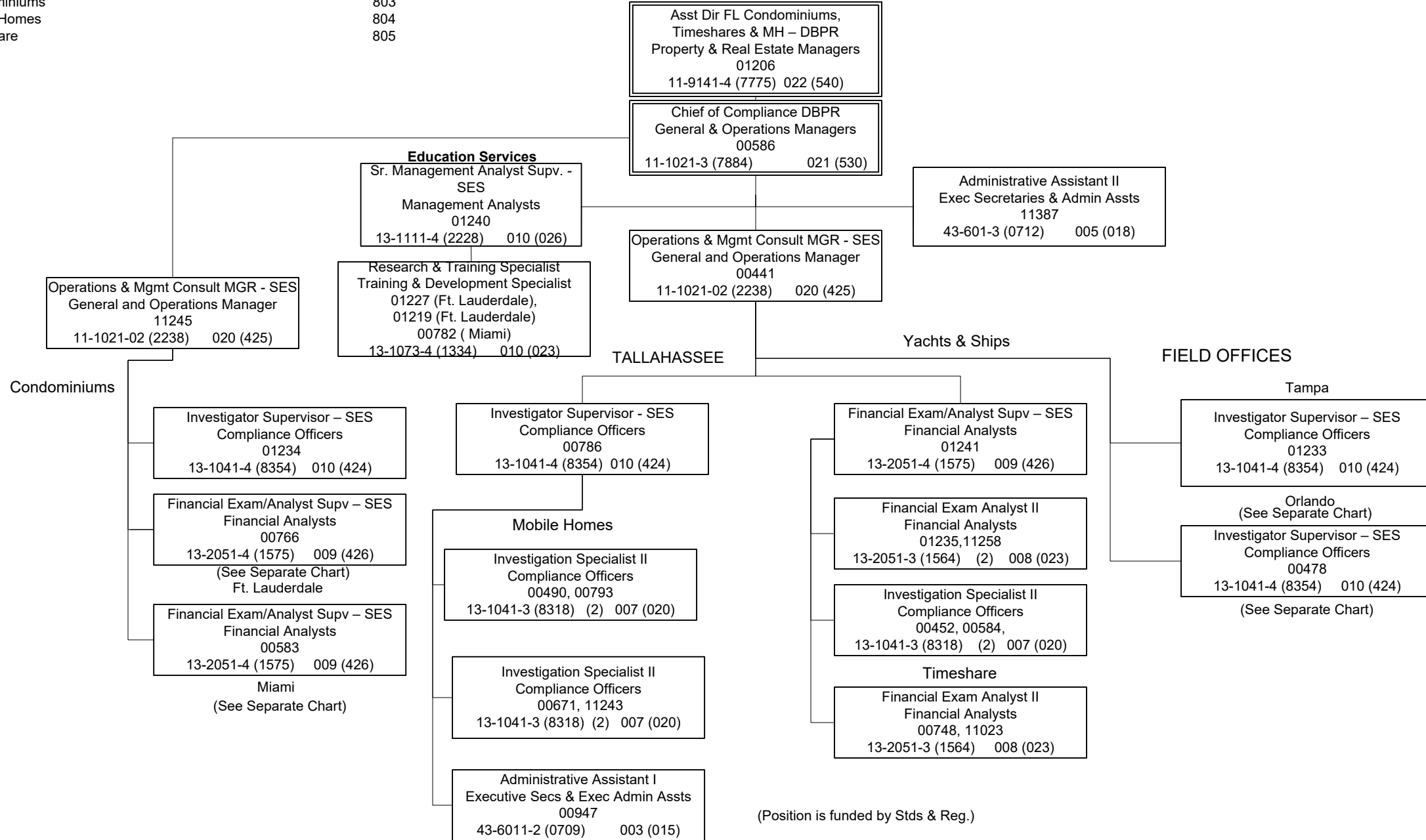
7 FTE



**Division of Florida Condominiums, Timeshares
& Mobile Homes
Bureau of Compliance**

Last Updated: 06-30-2023

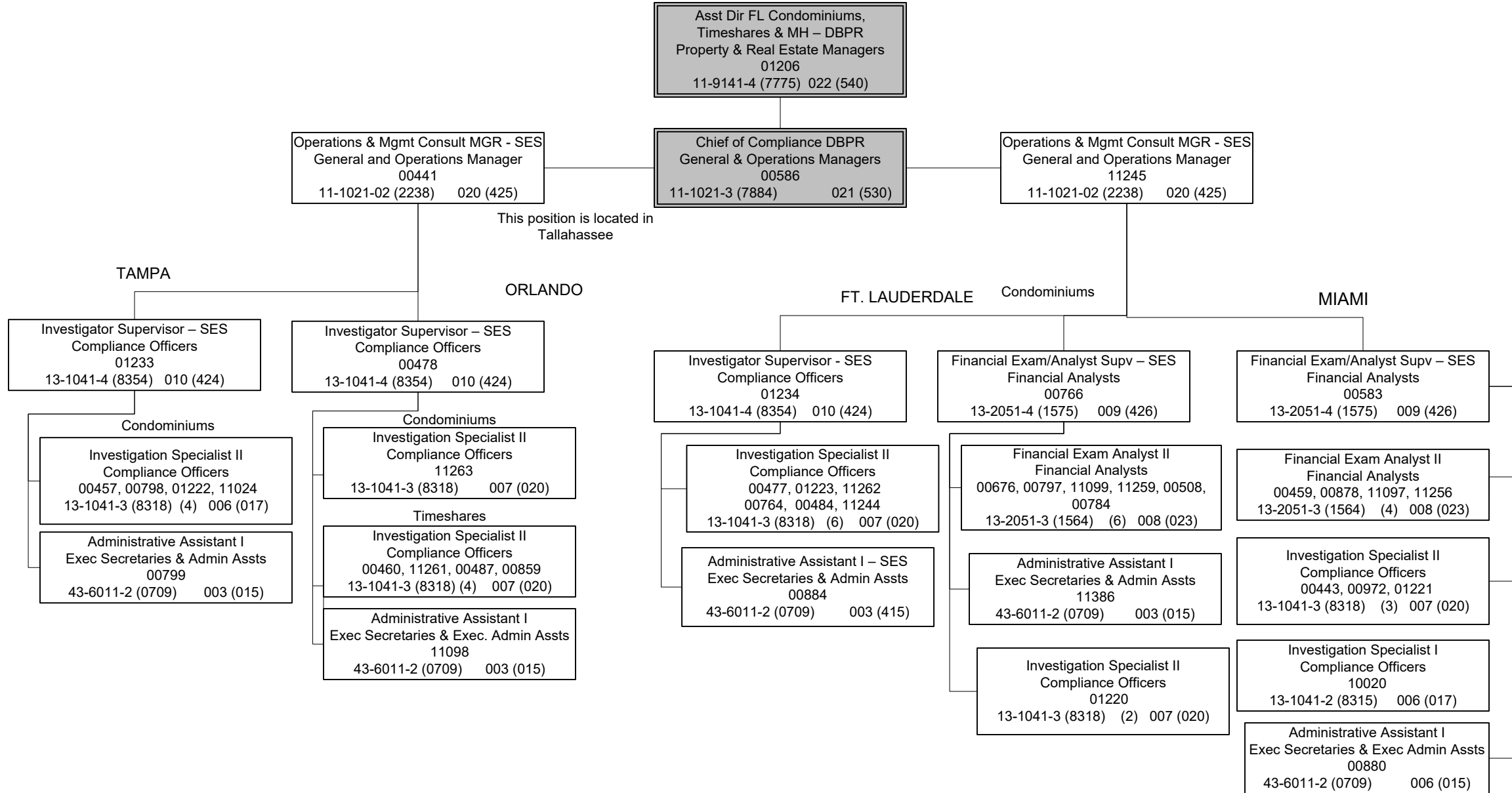
Department of Business & Professional Regulation 79
 Division of Florida Condominiums, Timeshares & Mobile Homes 80
 Compliance 08
 Condominiums 803
 Mobile Homes 804
 Timeshare 805



Department of Business & Professional Regulation 79
 Division of Florida Condominiums, Timeshares & Mobile Homes 80
 Compliance 08
 Condominiums 803
 Mobile Homes 804
 Timeshare 805

**Division of Florida Condominiums, Timeshares
 & Mobile Homes**
Bureau of Compliance Field Offices
Tampa, Orlando, Ft. Lauderdale, Miami

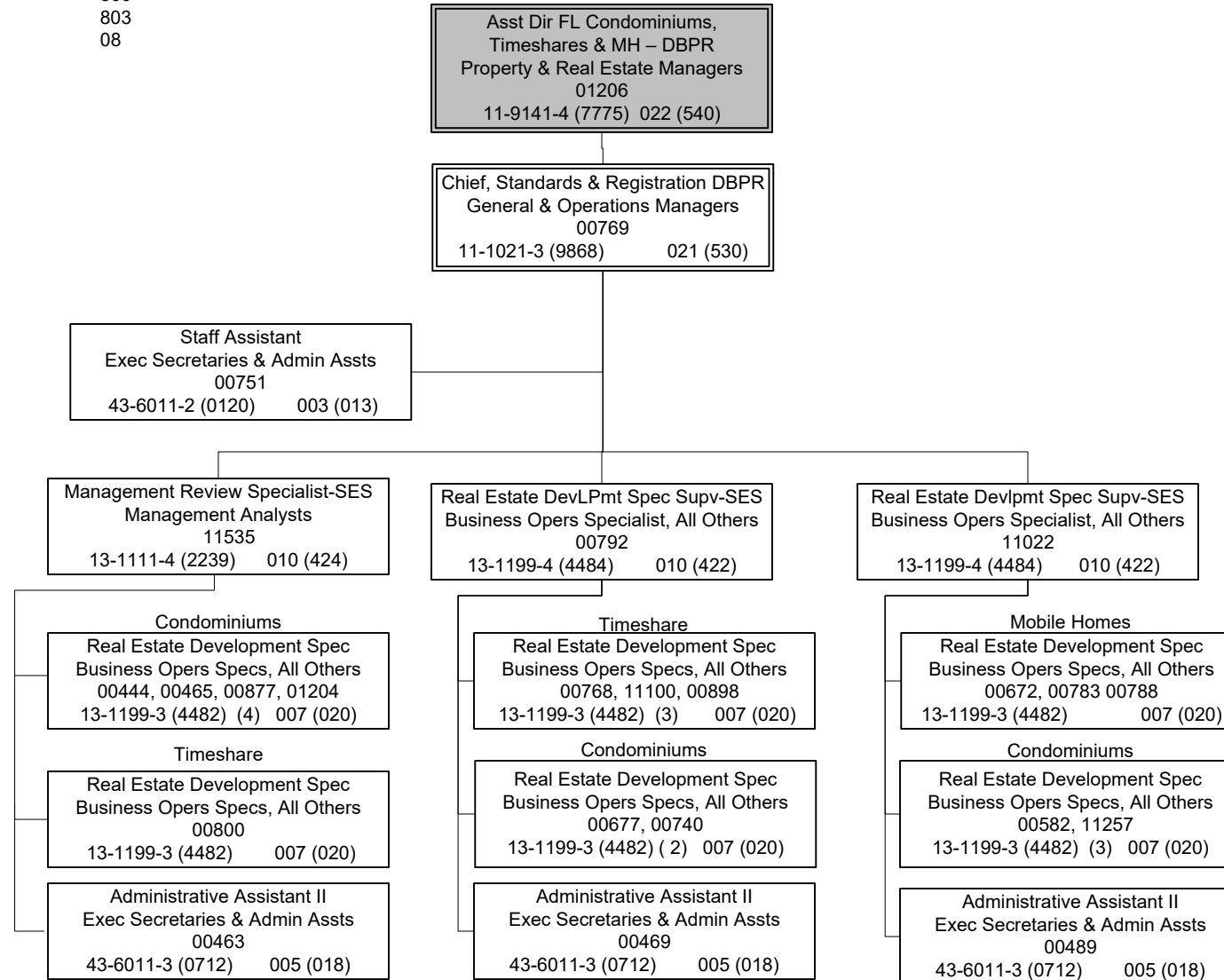
Last Updated: 06-30-2023



Department of Business & Professional Regulation 79
 Division of Florida Condominiums, Timeshares & Mobile Homes 80
 Director's Office 01
 Bureau of Standards and Registration 06
 Condominiums, Mobile Homes, Timeshares 800
 Condominium Ombudsman 803
 Arbitration/HOA Mediation 08

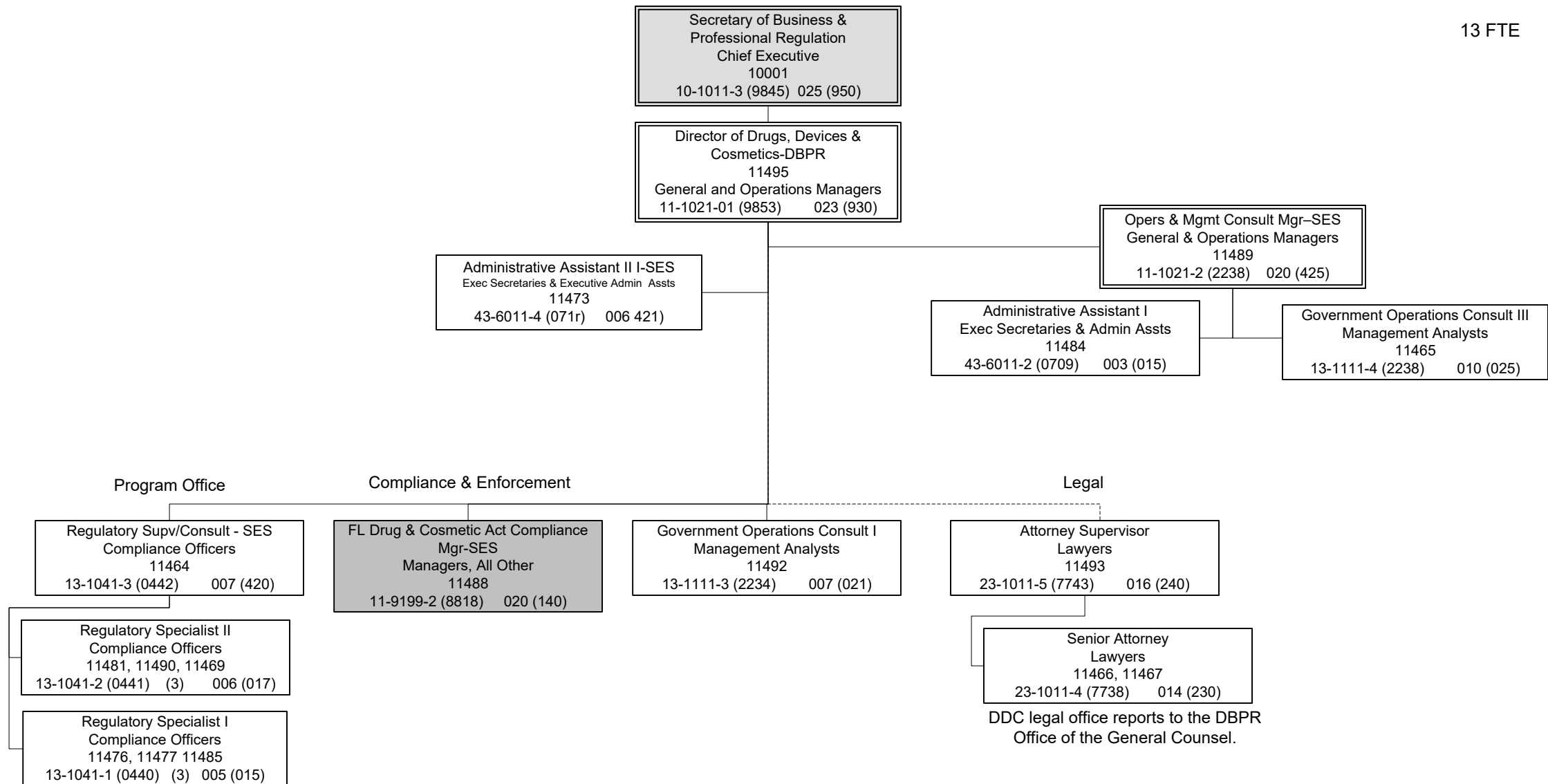
Division of Florida Condominiums, Timeshares & Mobile Homes Bureau of Standards & Registration

Last Updated: 06-30-2023



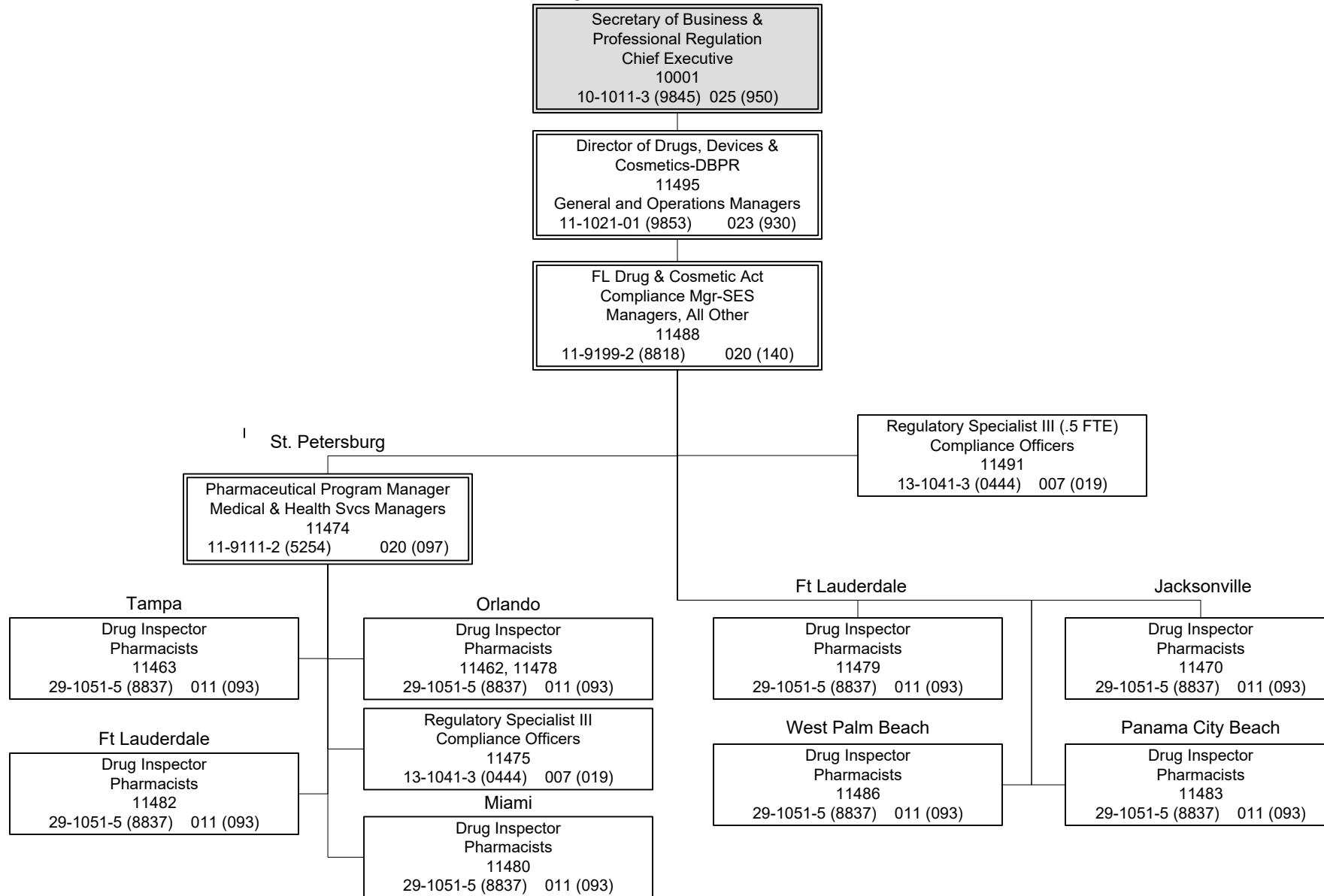
Department of Business & Professional Regulation Drugs, Devices & Cosmetics Program

13 FTE



**Department of Business & Professional Regulation
 Drugs, Devices & Cosmetics Program
 Compliance & Enforcement**

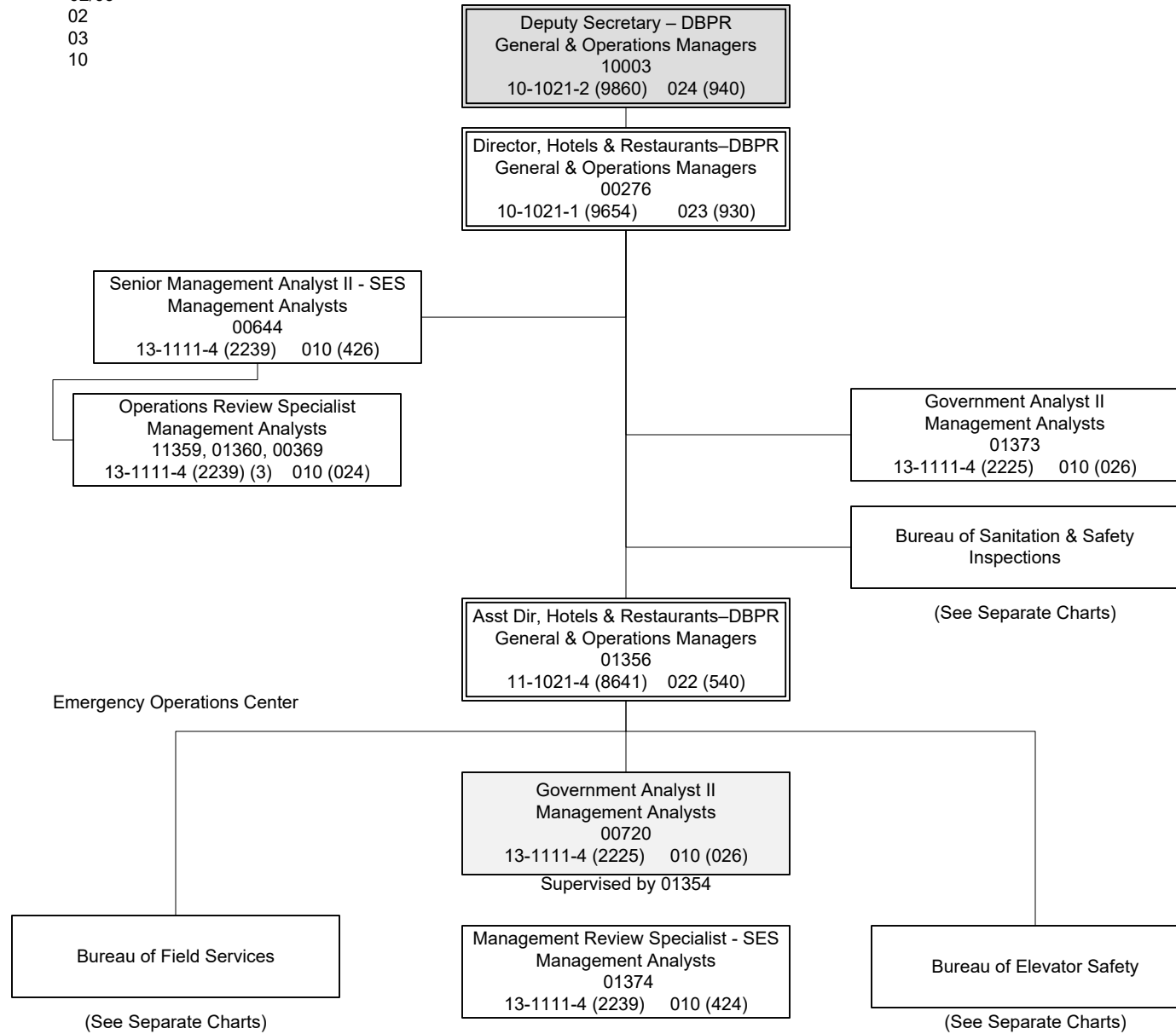
12 FTE



Department of Business & Professional Regulations 79
 Division of Hotels & Restaurants 20
 Director's Office 01
 Program Policy 02/09
 Bureau of Sanitation & Safety Inspections 02
 Bureau of Elevator Safety 03
 Bureau of Field Services 10

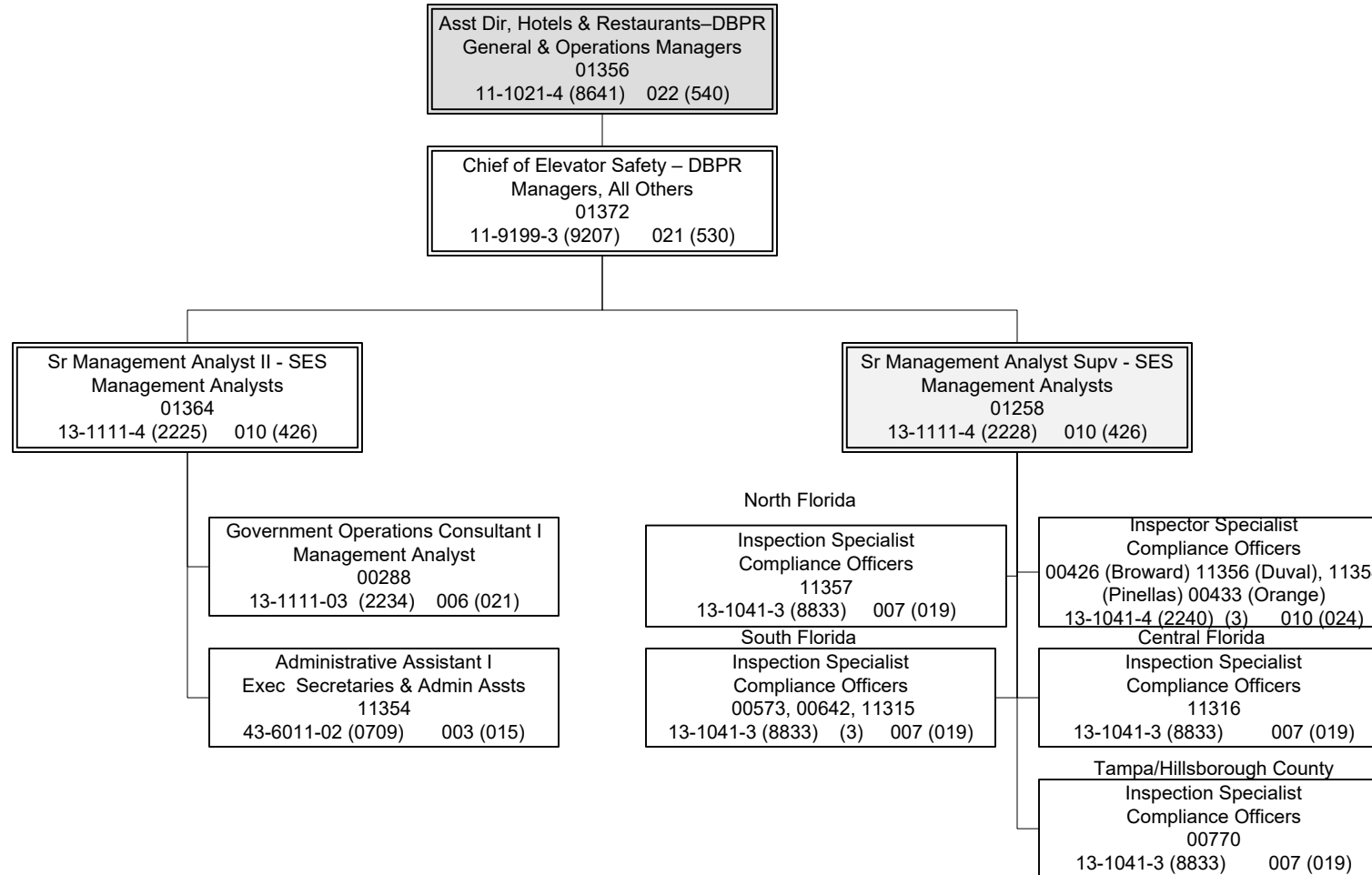
Division of Hotels & Restaurants Director's Office

Last Updated: 06-30-2023

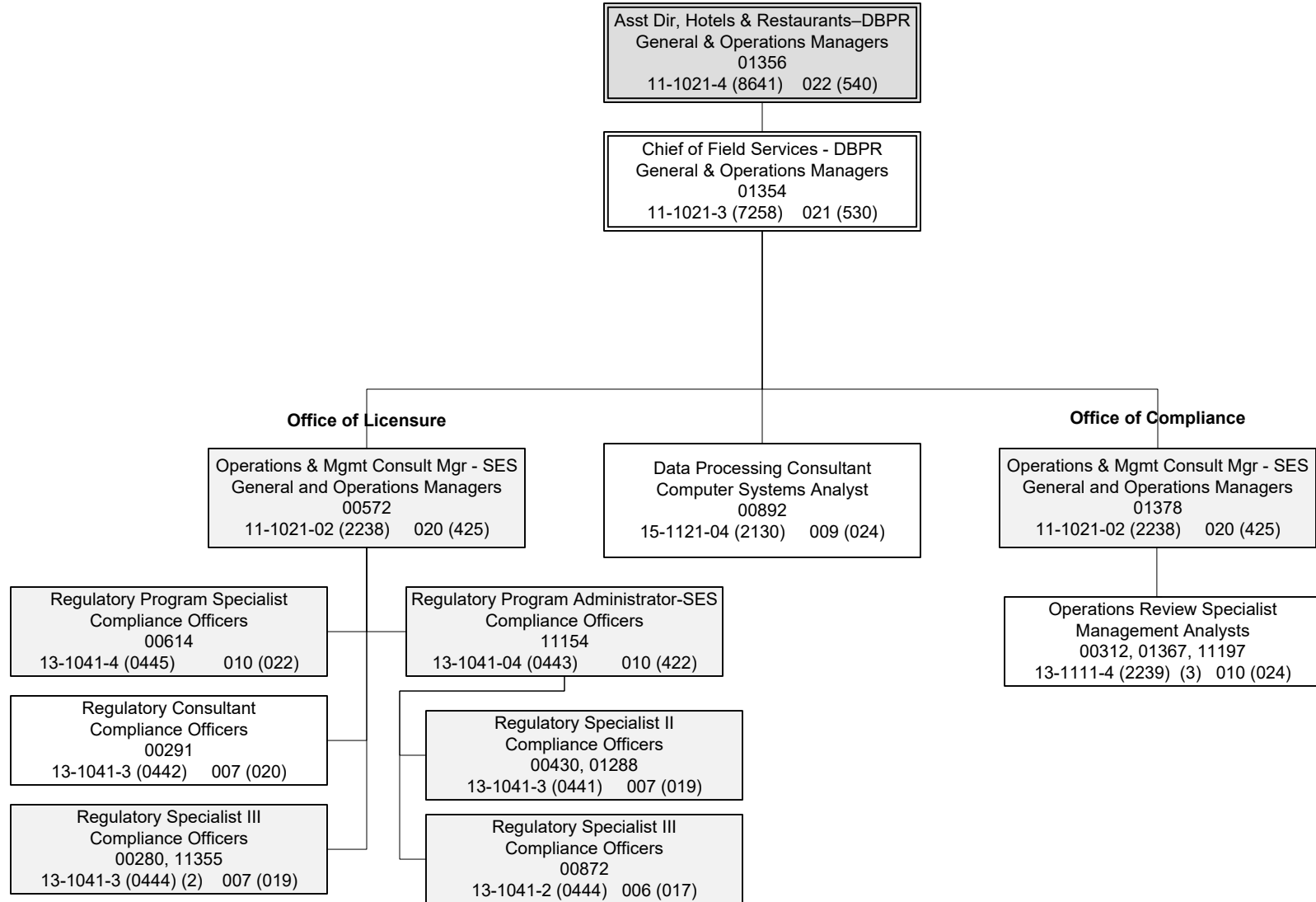


8 FTE

**Division of Hotels & Restaurants
 Bureau of Elevator Safety**



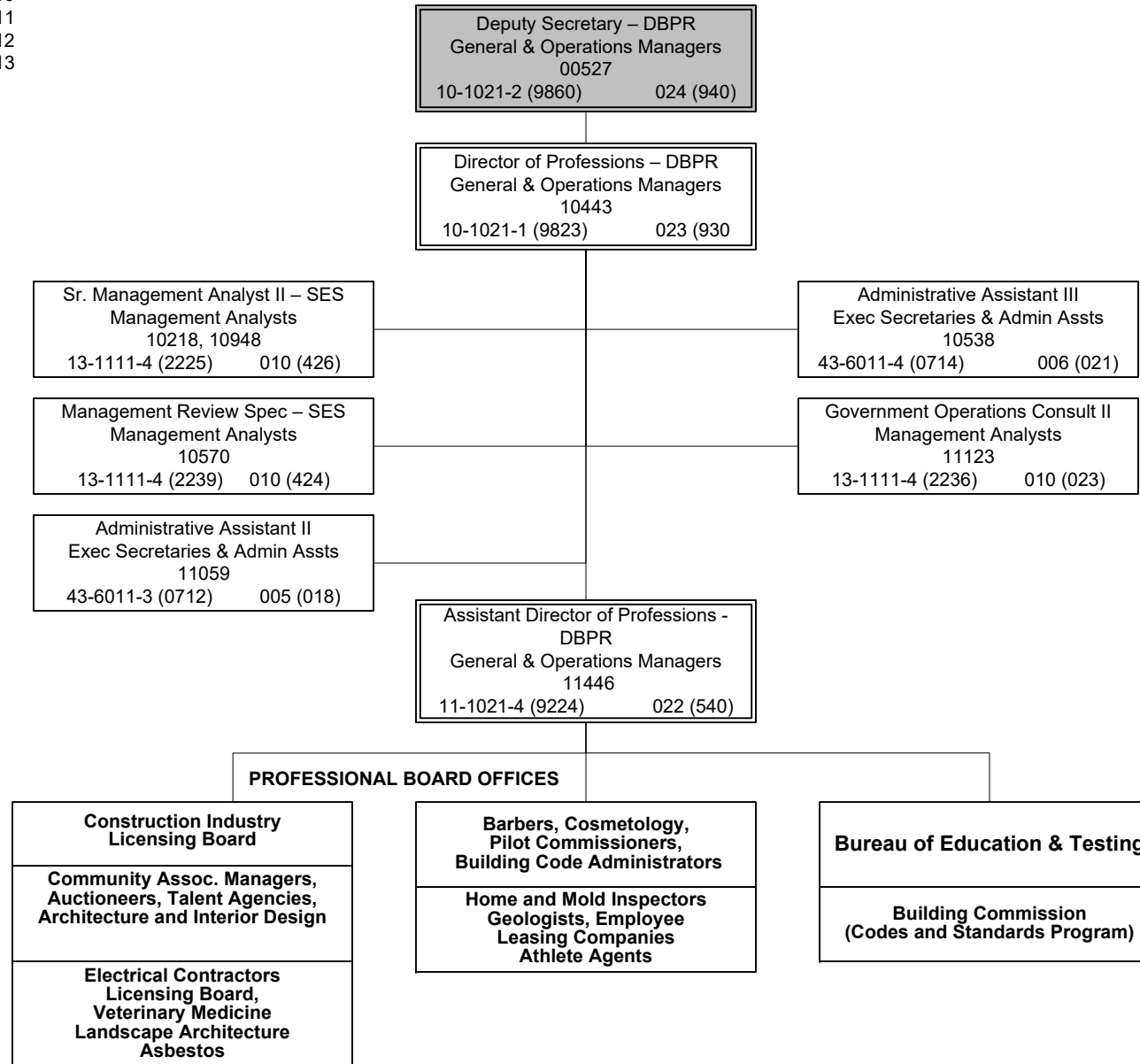
**Division of Hotels & Restaurants
 Bureau of Field Services**



Department of Business & Professional Regulation 79
 Division of Professions – Director’s Office 50
 Bureau of Education & Testing 04
 Construction Industry Licensing Board 07
 Arch & Int Des/Vet Medicine/Landscape Architecture 10
 CAMS/Auctioneers/Talent Agts/ELCB 11
 Barbers/Cosmo/Pilot Comm/Pilotage RateRev/BldgCode 12
 Geologists/Empl Leasing/Home Mold Inspection 13

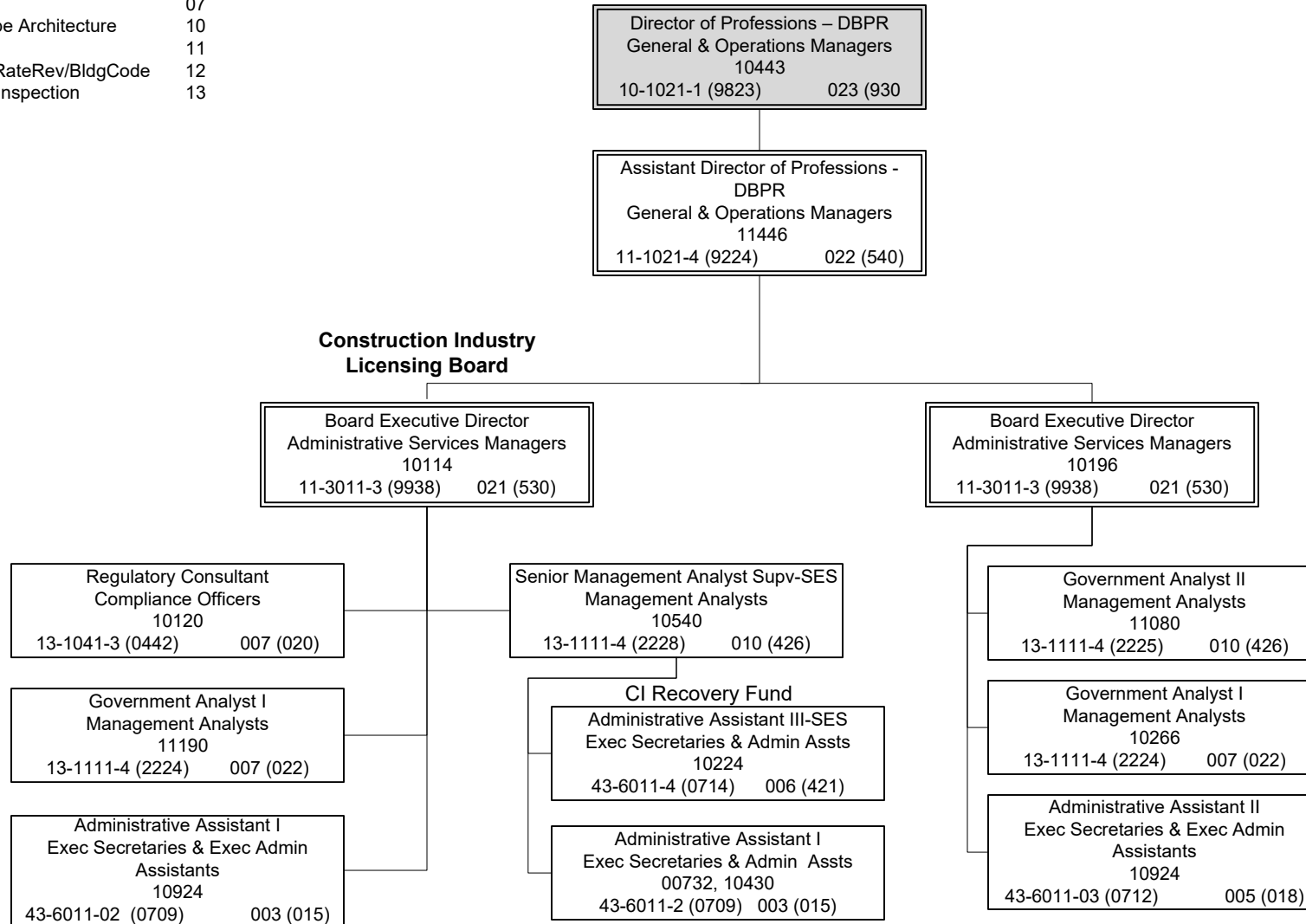
Department of Business & Professional Regulation
Division of Professions
Director’s Office

Last Updated: 06-30-2023



Department of Business & Professional Regulation	79
Division of Professions – Director’s Office	50
Bureau of Education & Testing	04
Construction Industry Licensing Board	07
Arch & Int Des/Vet Medicine/Landscape Architecture	10
CAMS/Auctioneers/Talent Agts/ELCB	11
Barbers/Cosmo/Pilot Comm/Pilotage RateRev/BldgCode	12
Geologists/Empl Leasing/Home Mold Inspection	13

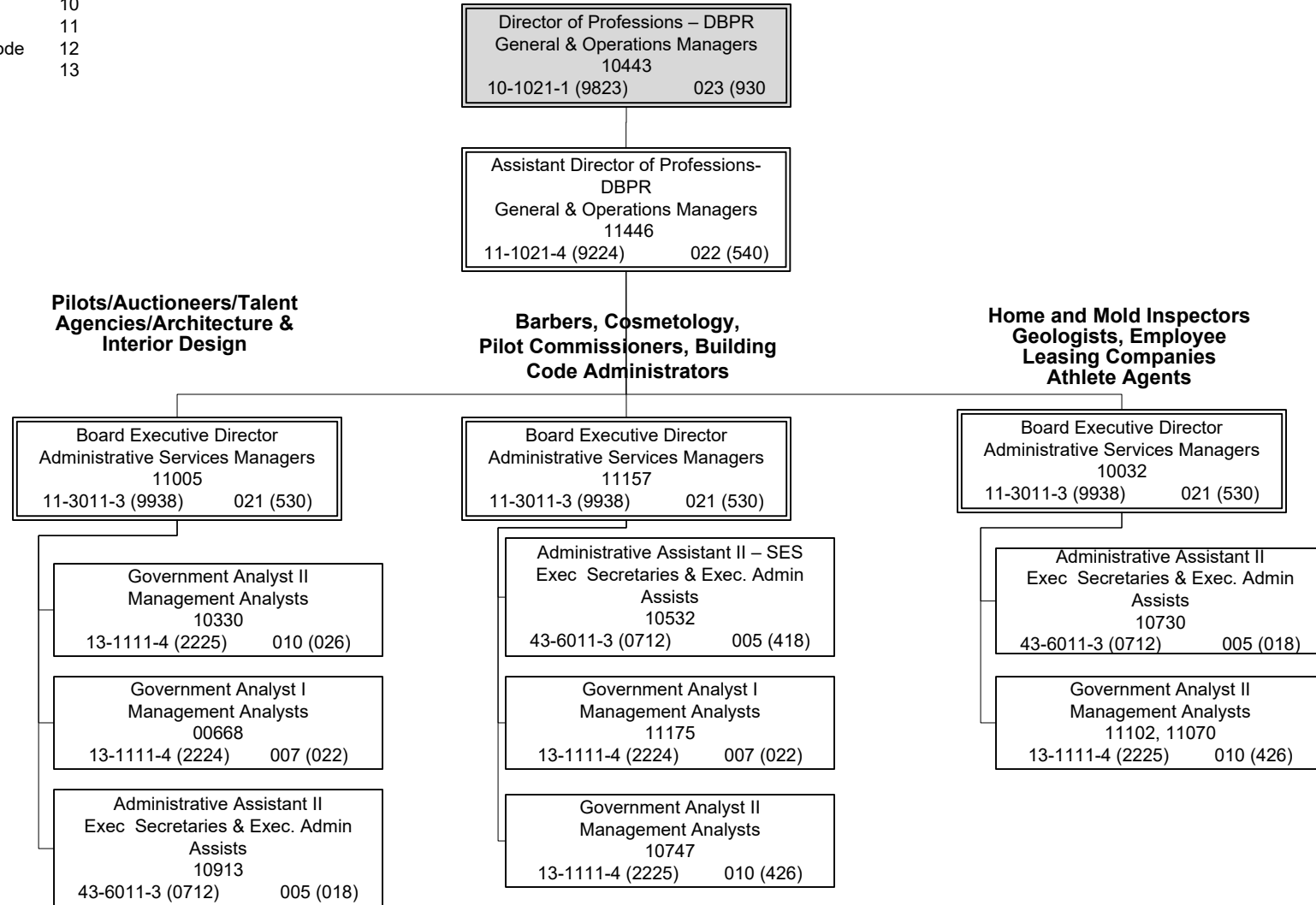
Division of Professions Professions Board Offices



Department of Business & Professional Regulation 79
 Division of Professions – Director’s Office 50
 Bureau of Education & Testing 04
 Construction Industry Licensing Board 07
 Arch & Int Des/Vet Medicine/Landscape Architecture 10
 CAMS/Auctioneers/Talent Agts/ELCB 11
 Barbers/Cosmo/Pilot Comm/Pilotage RateRev/BldgCode 12
 Geologists/Empl Leasing/Home Mold Inspection 13

Division of Professions Professions Board Offices

Last Updated: 06-30-2023

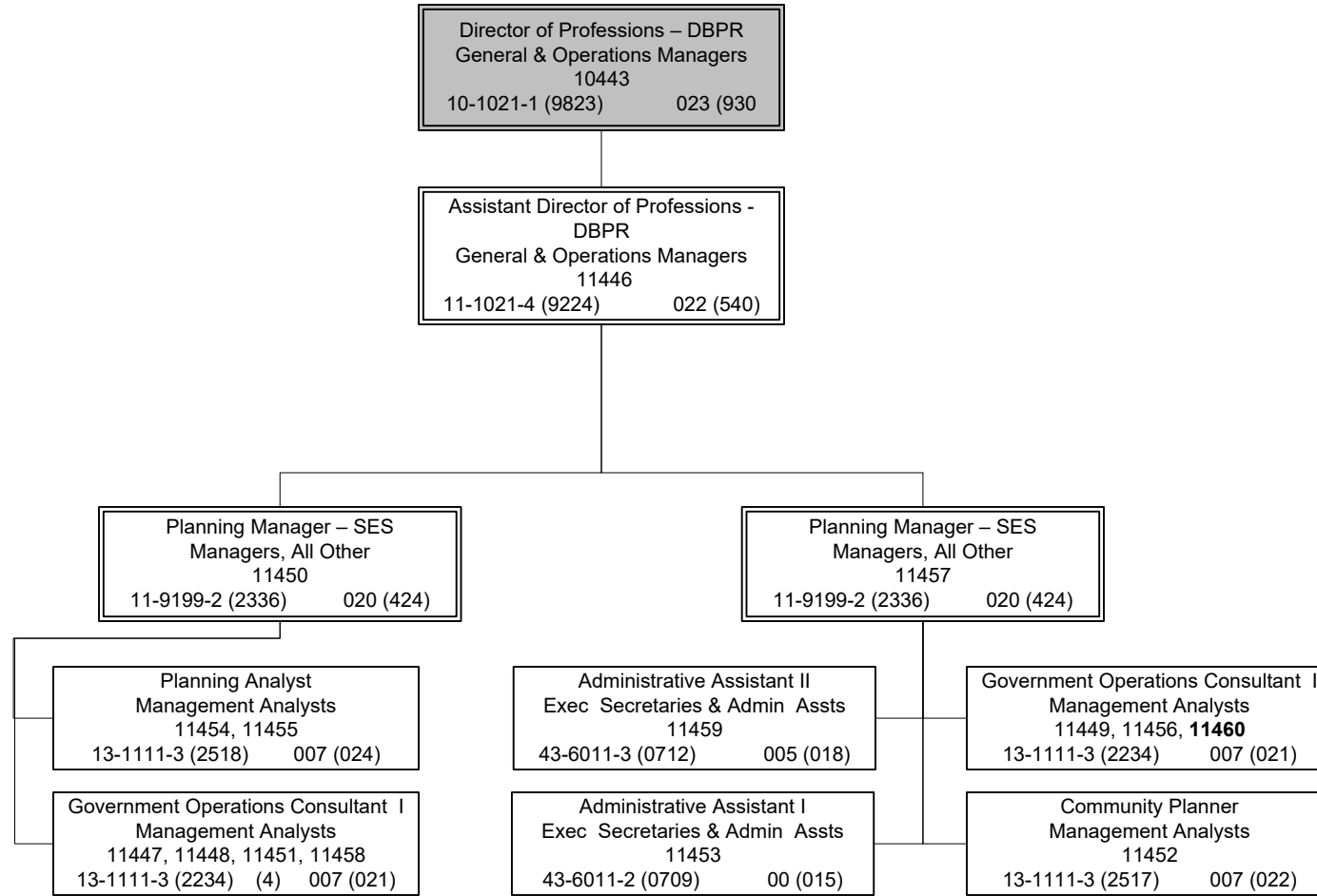


12 FTE

Department of Business & Professional Regulation 79
 Division of Professions – Director’s Office 50
 Bureau of Education & Testing 04
 Construction Industry Licensing Board 07
 Arch & Int Des/Vet Medicine/Landscape Architecture 10
 CAMS/Auctioneers/Talent Agts/ELCB 11
 Barbers/Cosmo/Pilot Comm/Pilotage RateRev/BldgCode 12
 Geologists/Empl Leasing/Home Mold Inspection 13

Last Updated: 06-30-2023

Division of Professions Building Commission (Codes & Standards Program)



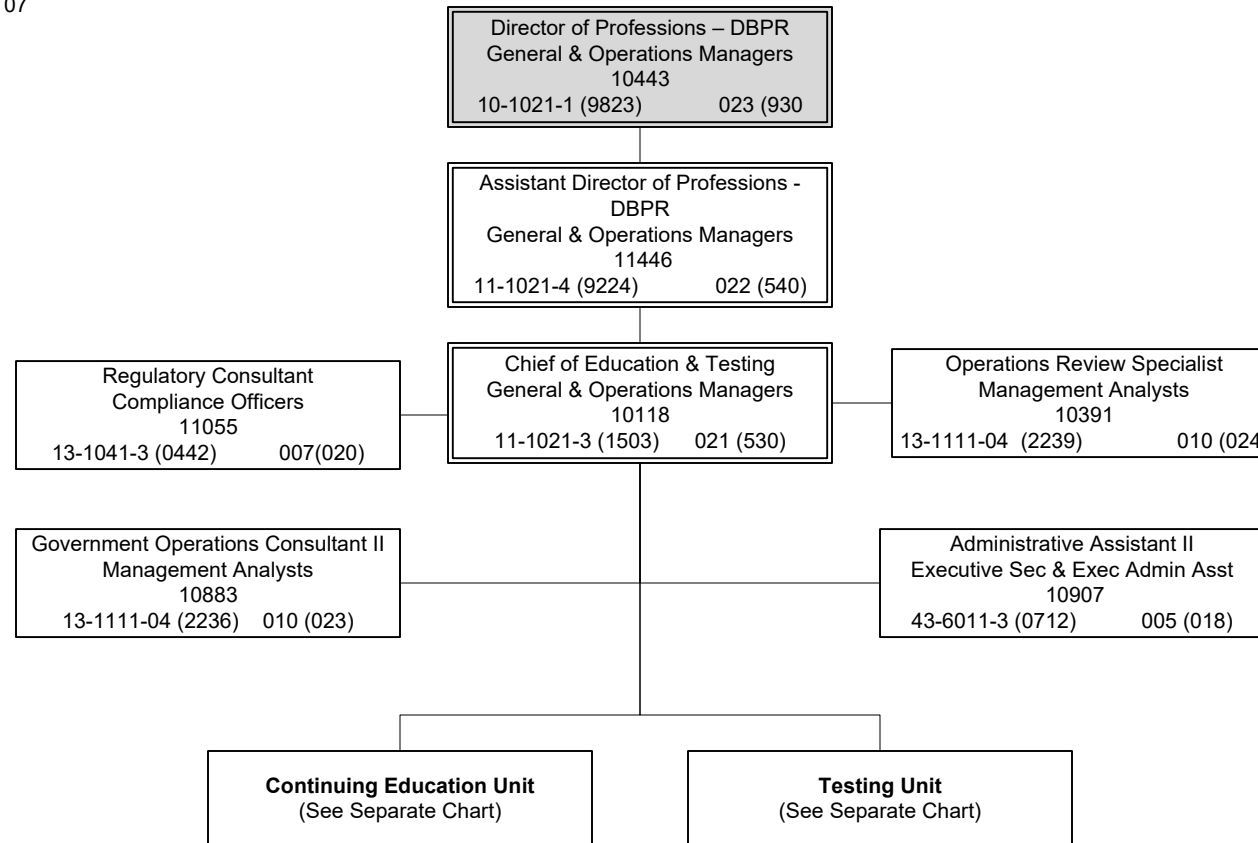
14 FTE

Department of Business & Professional Regulations
 Division of Professions
 Bureau of Education & Testing
 Continuing Education Unit
 Testing Unit

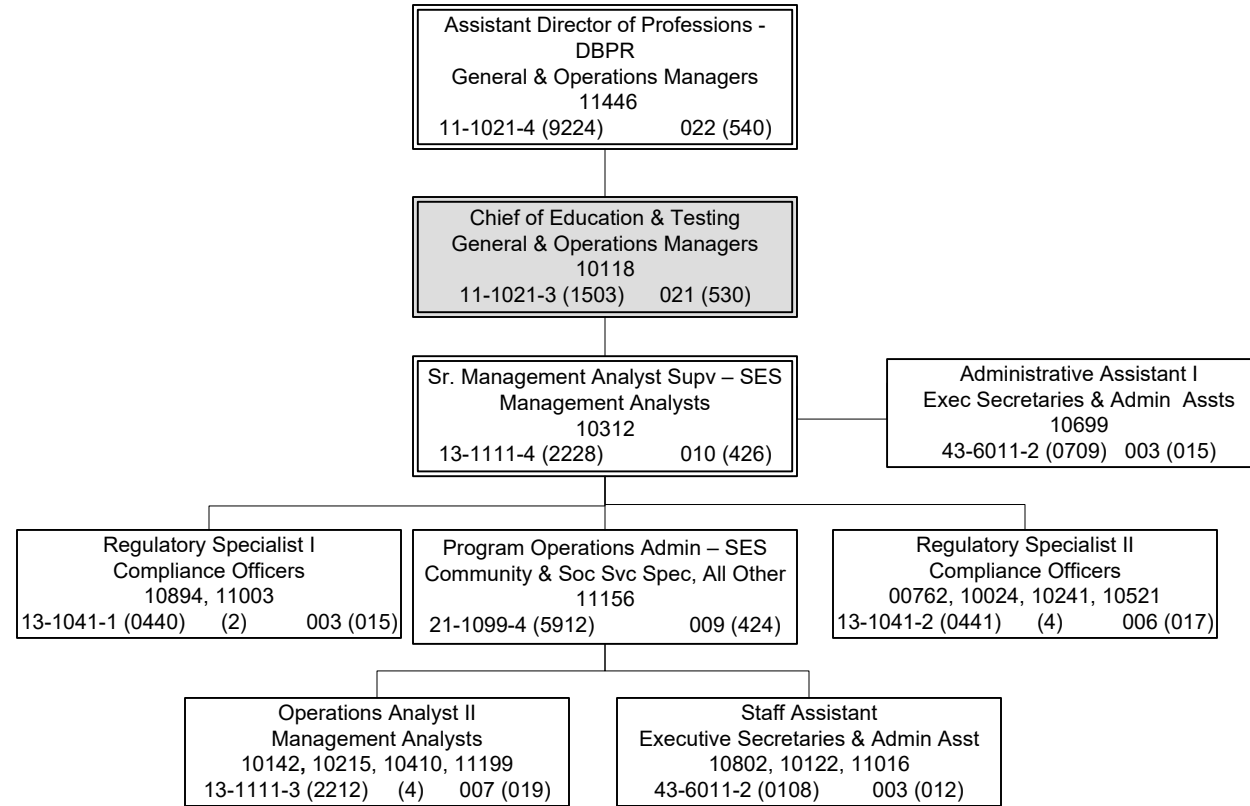
79
 50
 04
 04 06
 04 07

**Division of Professions
 Bureau of Education & Testing
 Chief's Office**

Last Updated: 06-30-2023

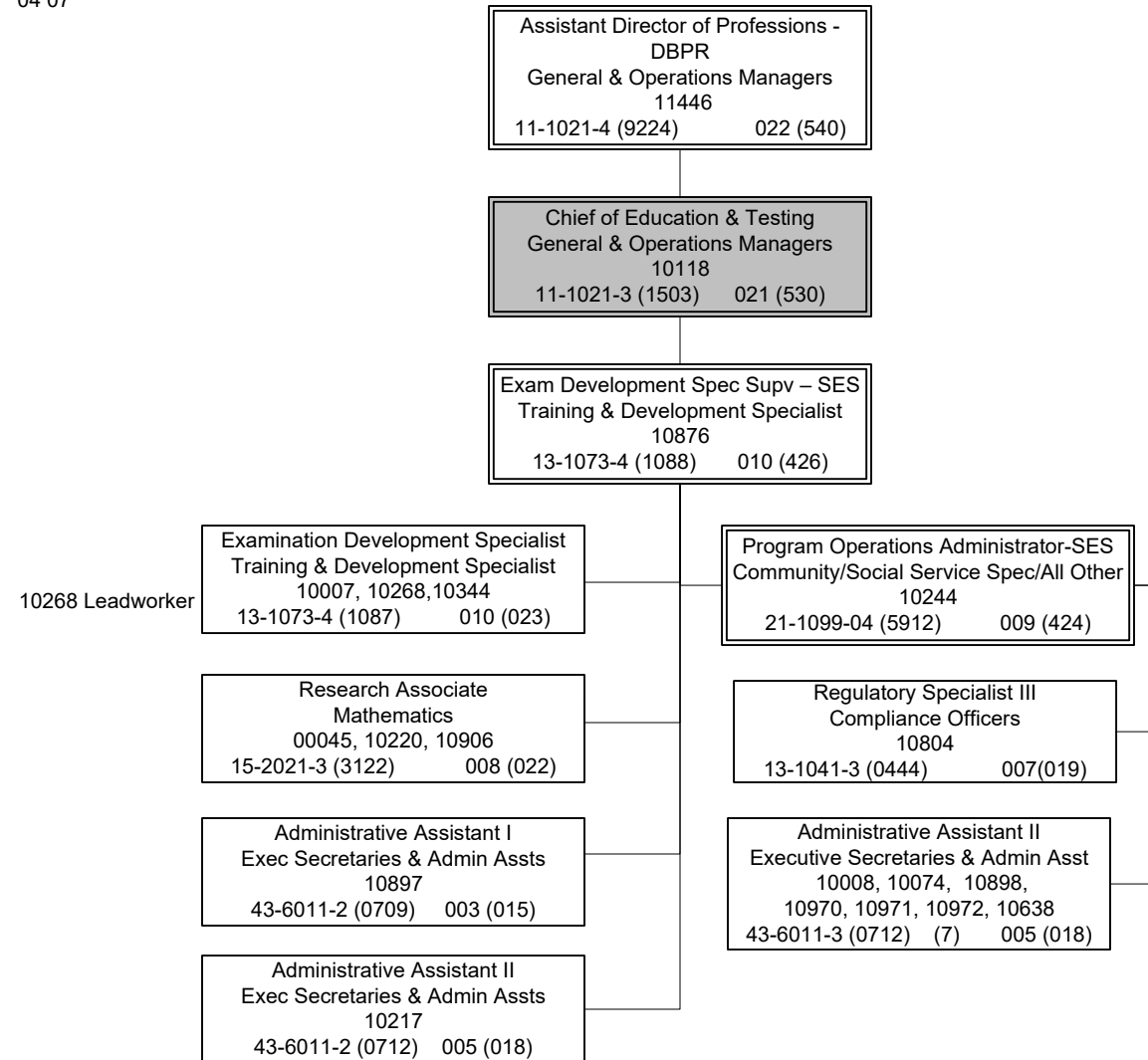


**Division of Professions
 Bureau of Education & Testing
 Continuing Education Unit**



16 FTE

**Division of Professions
 Bureau of Education & Testing
 Testing Unit**



Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04
 Board of Real Estate 05

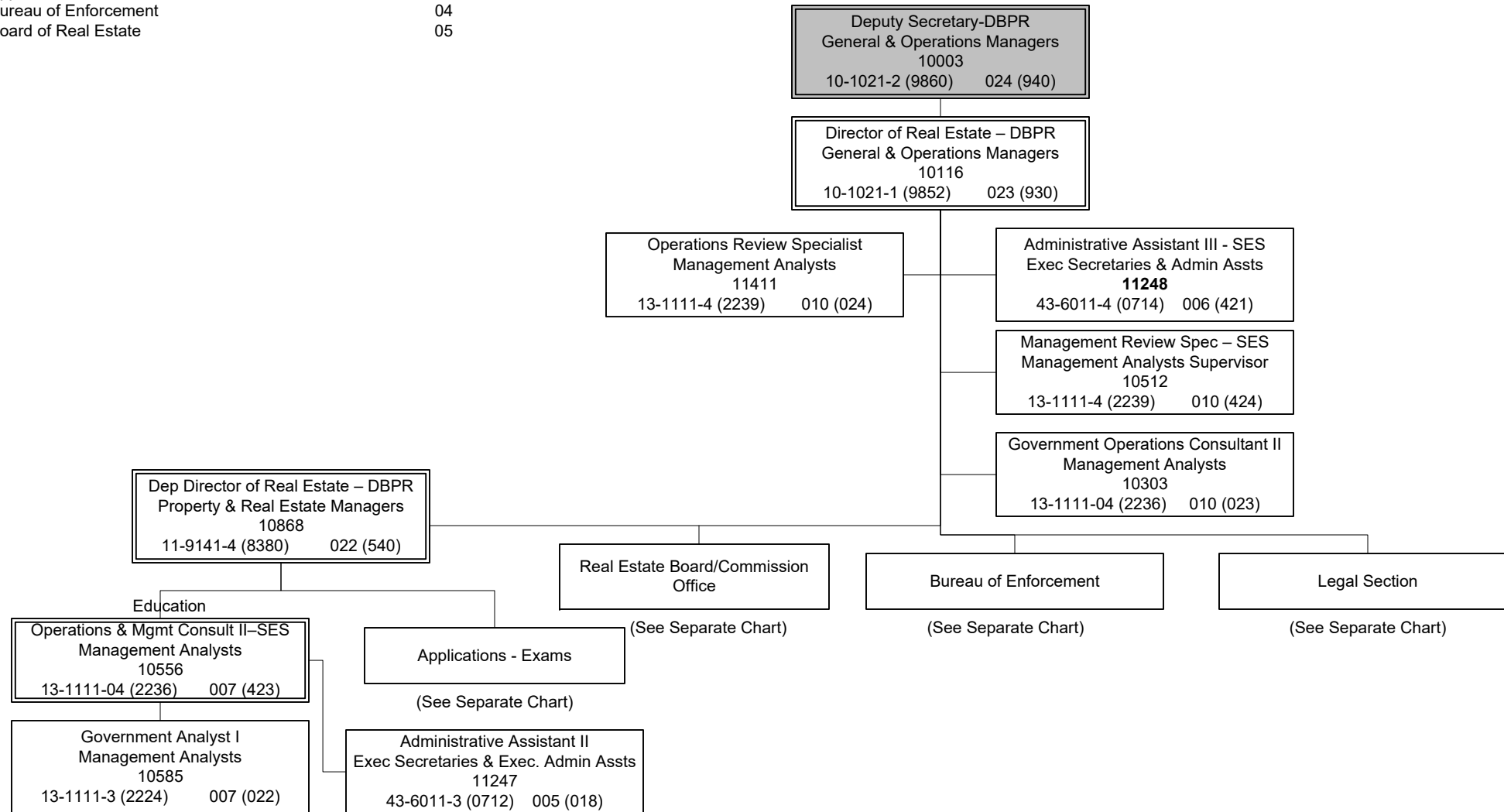
Department of Business & Professional Regulation

Division of Real Estate

Director's Office

Last Updated: 06-30-2023

9 FTE



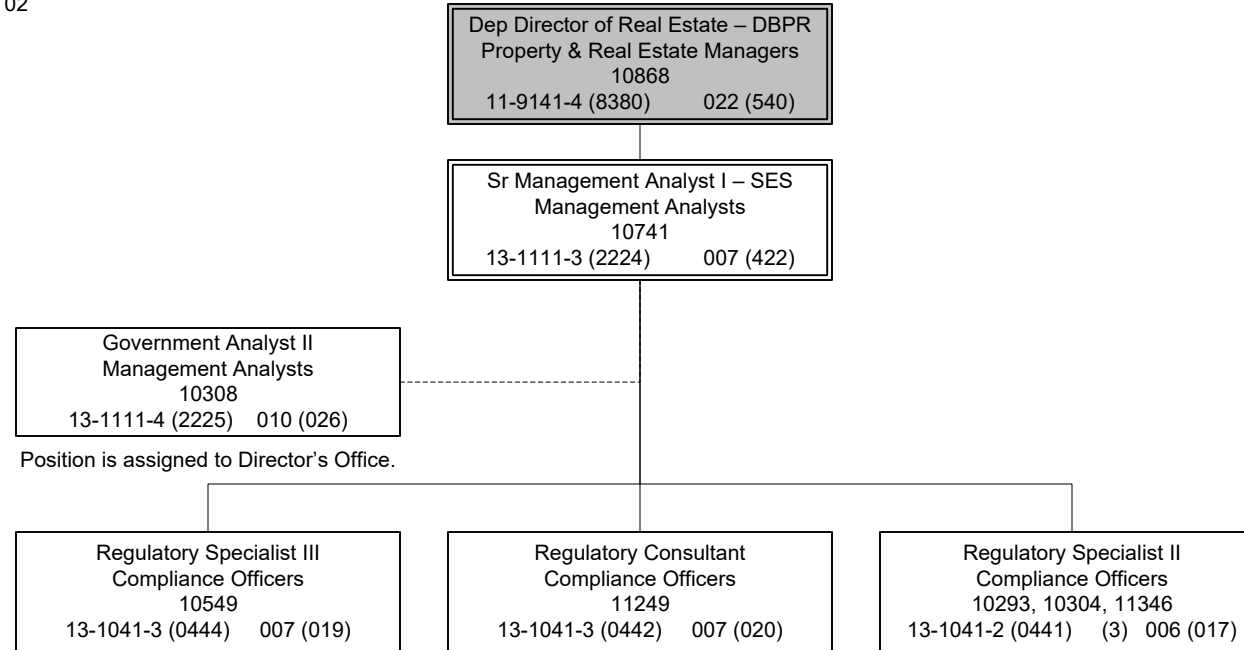
Department of Business & Professional Regulation
Division of Real Estate
Director's Office
Legal Section
Applications/Exams
Bureau of Enforcement

79
70
01 01
01 02
03
04

Division of Real Estate Application - Exams

Last Updated: 06-30-2023

7 FTE

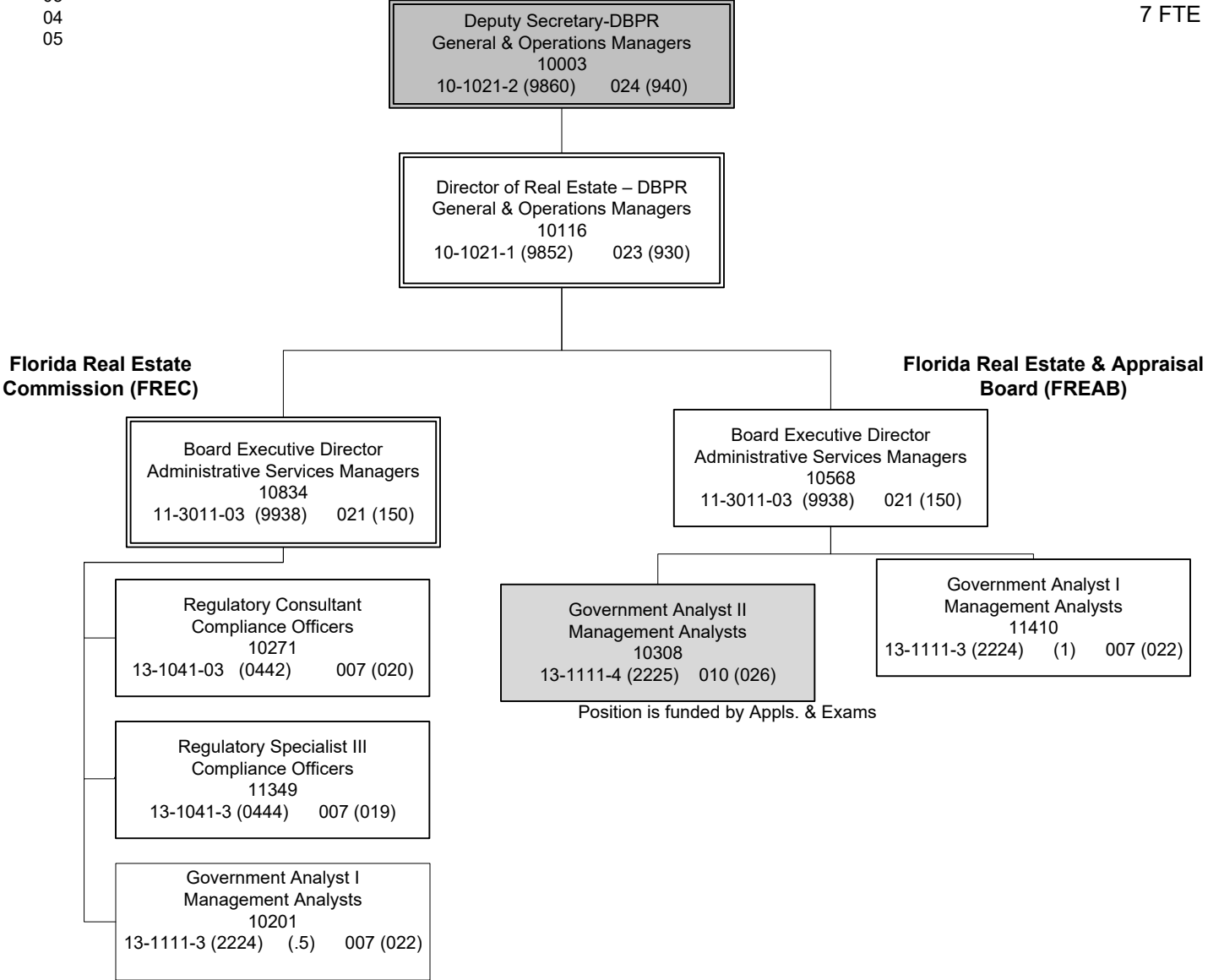


Department of Business & Professional Regulation 79
 Division of Real Estate 70
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 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04
 Board of Real Estate 05

Department of Business & Professional Regulation
Division of Real Estate
Real Estate Board/Commission Office

Last Updated: 06-30-2023

7 FTE (1 .5 PSN)



Department of Business & Professional Regulation 79
 Division of Real Estate 70
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 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

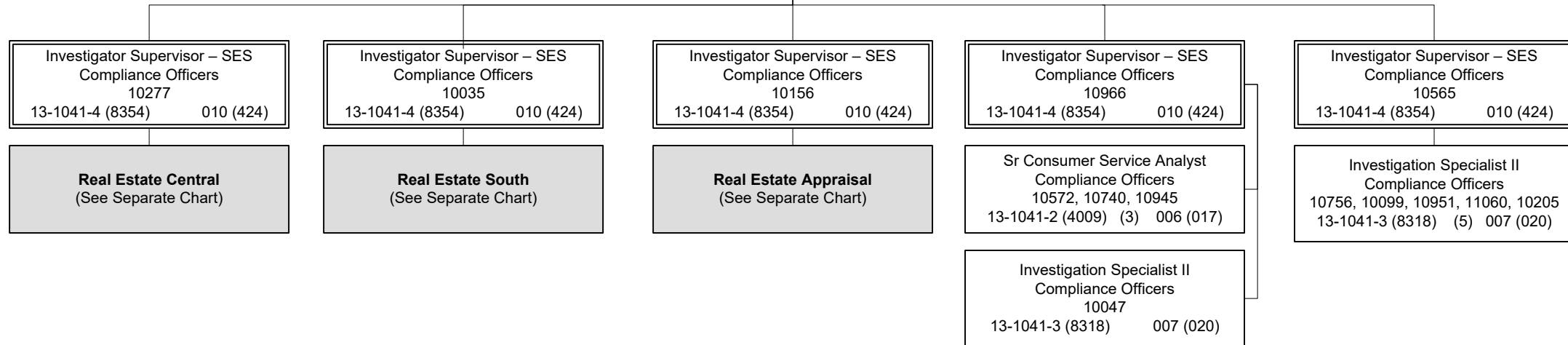
**Division of Real Estate
 Bureau of Enforcement
 Chief's Office**

Director of Real Estate – DBPR
 General & Operations Managers
 10116
 10-1021-1 (9852) 023 (930)

Chief of Enforcement-DBPR
 Managers, All Others
 10345
 11-9199-3 (8649) 021 (530)

Regional Offices

Real Estate Audits

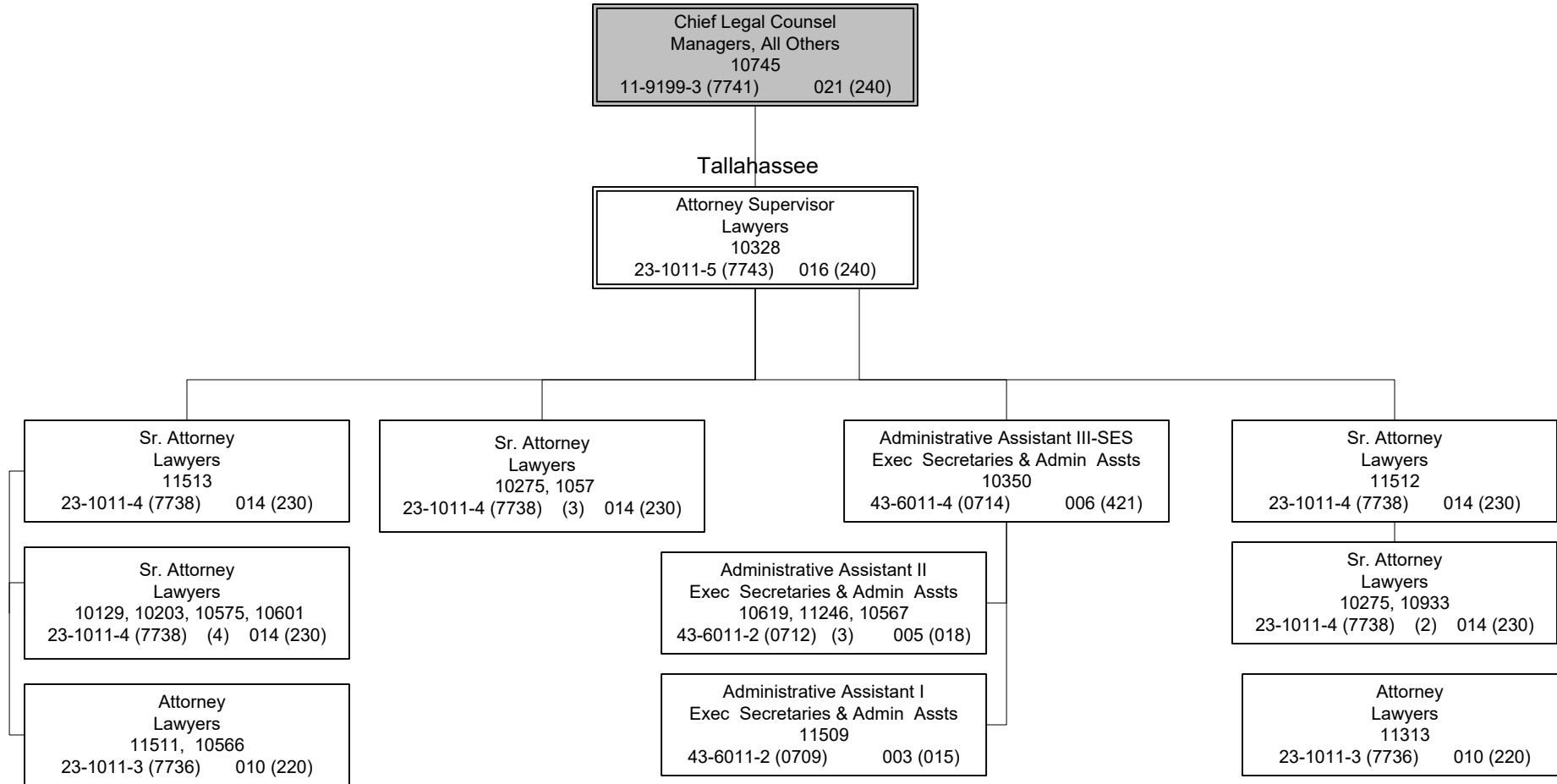


Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

**Division of Real Estate
 Legal Section
 Tallahassee**

Last Updated: 06-30-2023

18 FTE



Note: Administrative Assistant position #10350 is jointly supervised by the Attorney Supervisor and the Support Services Administrator-DBPR # 10288 in the Office of the General Counsel.

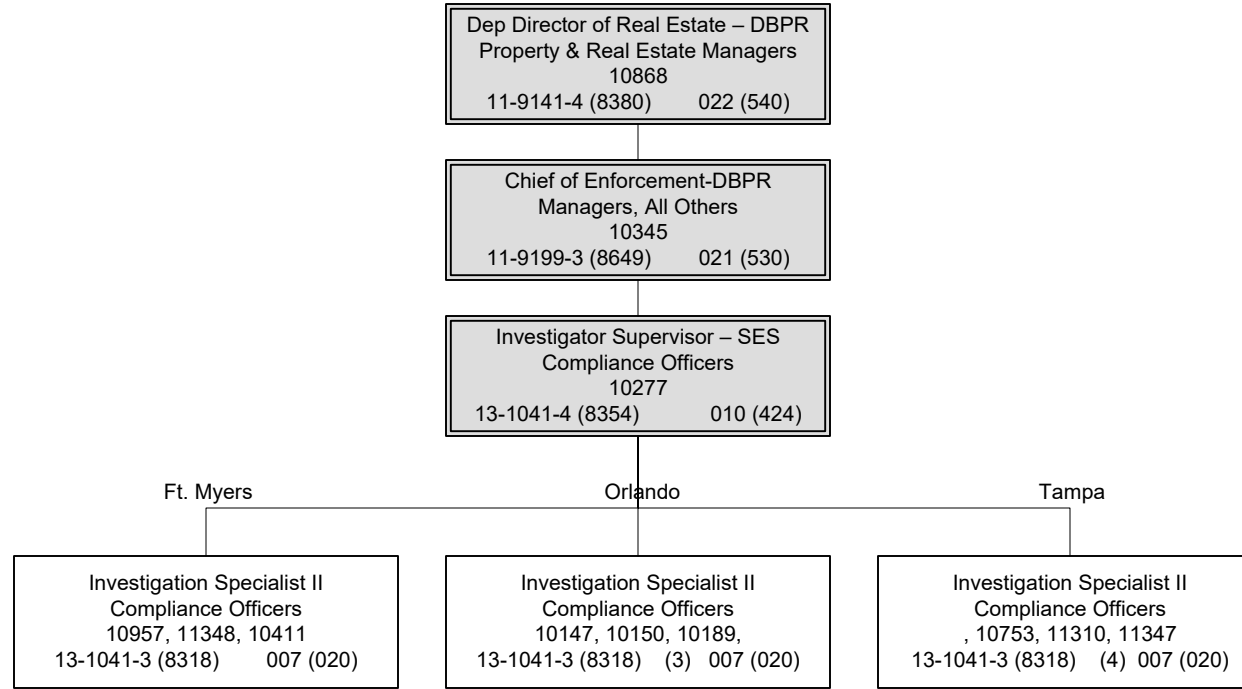
Department of Business & Professional Regulation
 Division of Real Estate
 Director's Office
 Legal Section
 Applications/Exams
 Bureau of Enforcement

79
 70
 01 01
 01 02
 03
 04

Last Updated: 06-30-2023

11 FTE

**Division of Real Estate
 Bureau of Enforcement
 Central Region**



Positions 10411 supervised by 10156.
 Position 10957 & 11348 supervised by 10035

Positions #11310 and #11505 are funded by the Chief's Office.
 Position 11505 is supervised by 10156.

Position 10343 is supervised by 10156

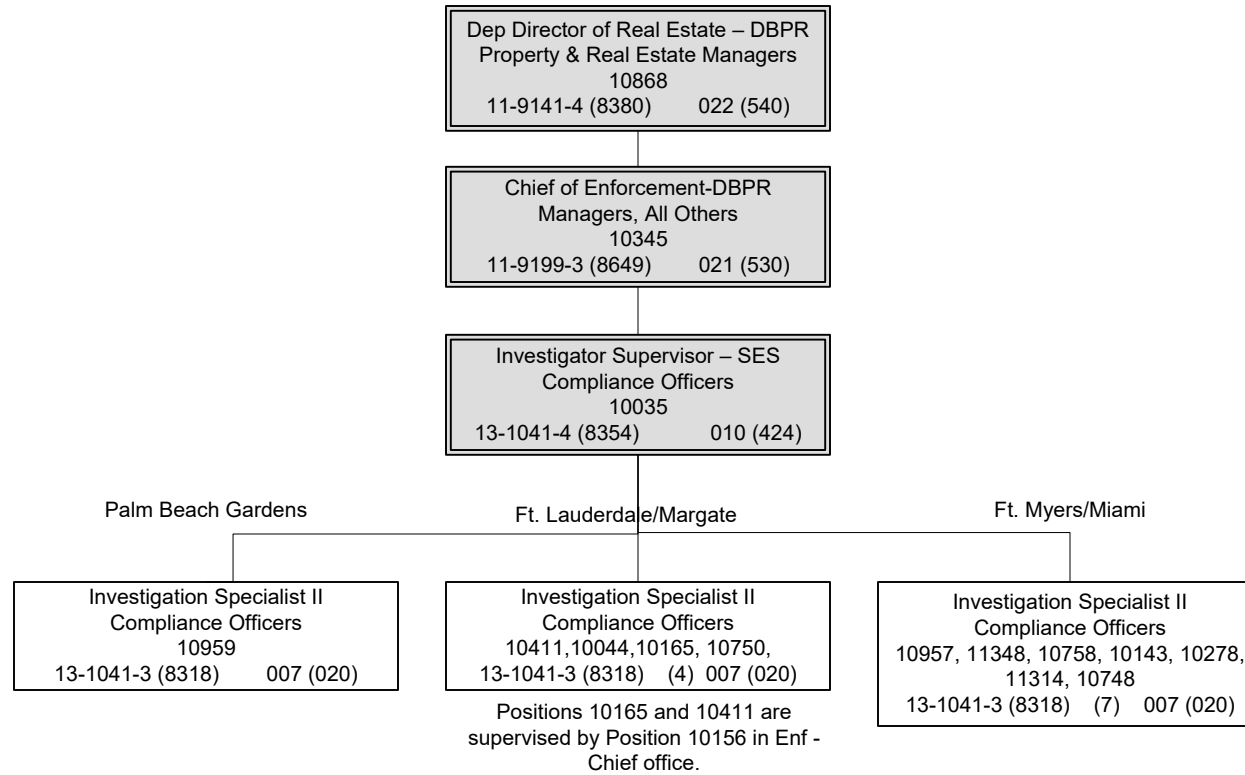
Department of Business & Professional Regulation
 Division of Real Estate
 Director's Office
 Legal Section
 Applications/Exams
 Bureau of Enforcement

79
 70
 01 01
 01 02
 03
 04

Last Updated: 06-30-2023

**Division of Real Estate
 Bureau of Enforcement
 Southern Region**

11 FTE



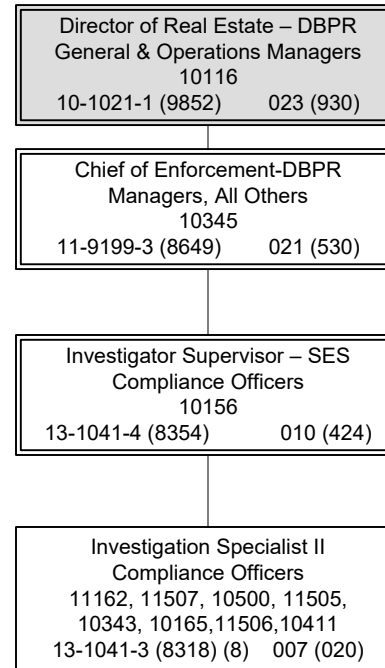
10411

Department of Business & Professional Regulation 79
 Division of Real Estate 70
 Director's Office 01 01
 Legal Section 01 02
 Applications/Exams 03
 Bureau of Enforcement 04

Division of Real Estate
Bureau of Enforcement
Real Estate Appraisal

Last Updated: 06-30-2023

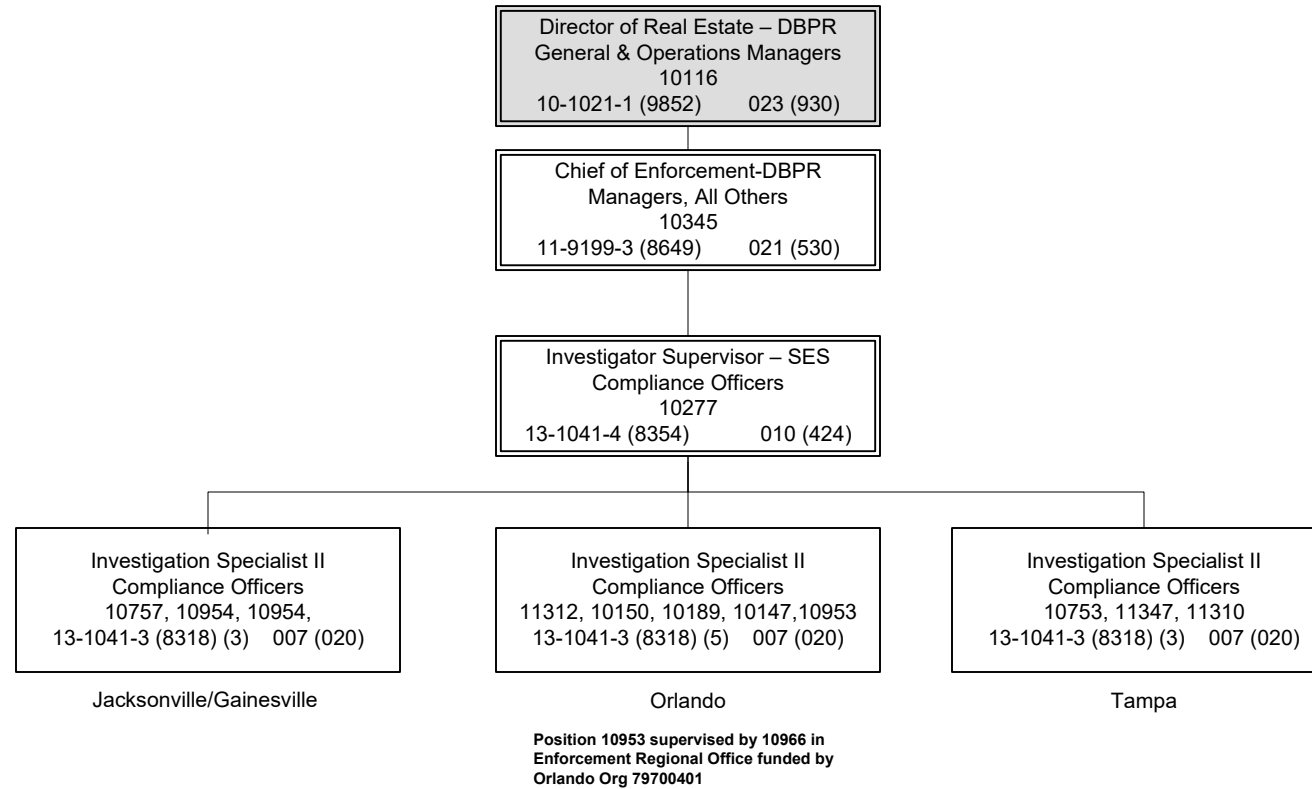
10 FTE



**Division of Real Estate
Bureau of Enforcement
Real Estate Central**

Last Updated: 06-30-2023

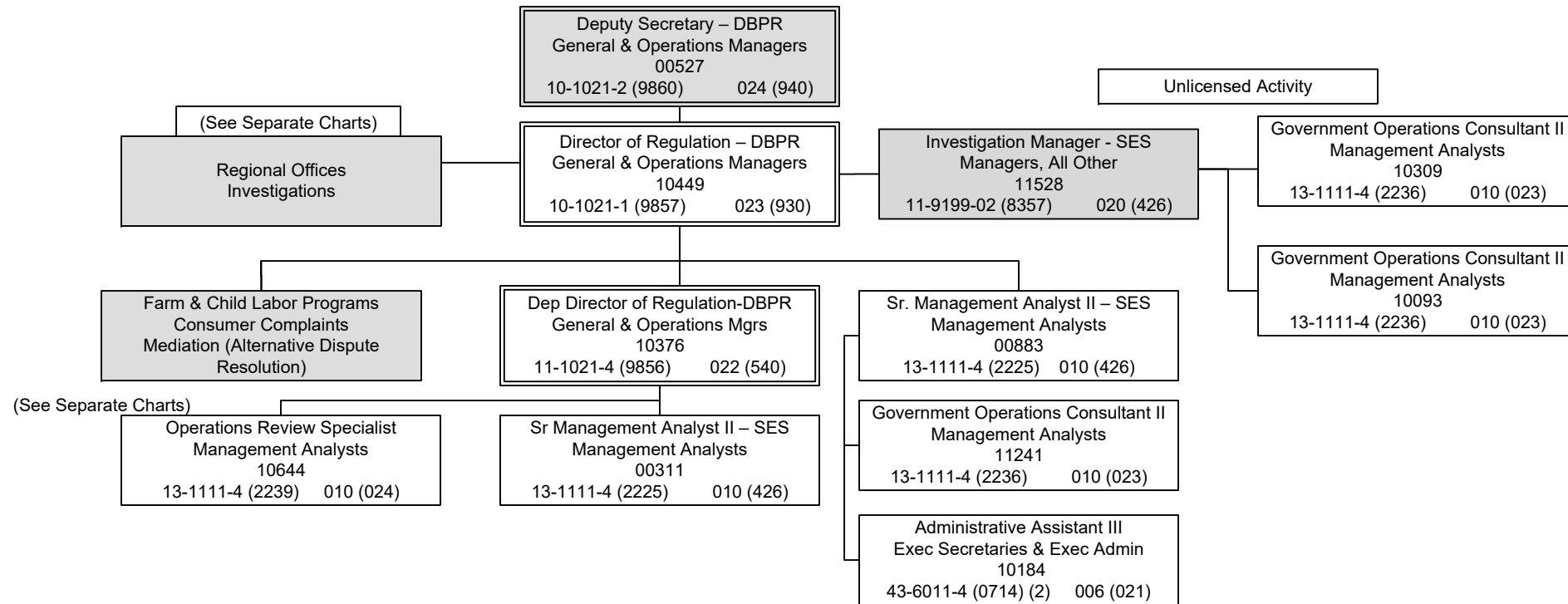
12 FTE



Department of Business & Professional Regulation 79
 Division of Regulation 30
 Director's Office 01
 Inspections 02
 Investigative Services 03
 Farm Labor 11
 Child Labor 12

Department of Business & Professional Regulation Division of Regulation Director's Office

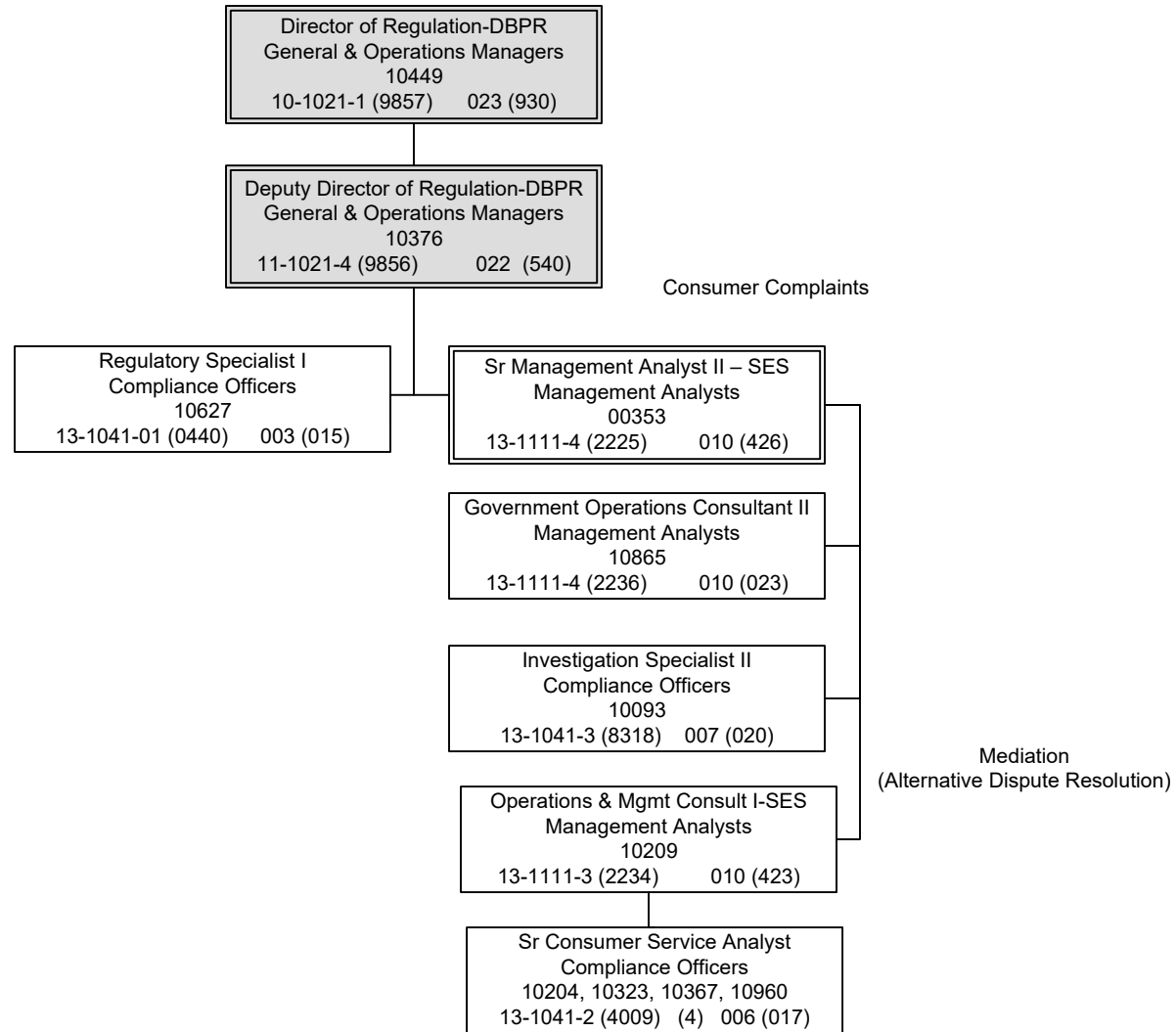
Last Updated: 06-30-2023



Department of Business & Professional Regulation 79
 Division of Regulation 30
 Director's Office 01
 Inspections 02
 Investigative Services 03
 Farm Labor 11
 Child Labor 11

Division of Regulation Consumer Complaints, Unlicensed Activity, Mediation

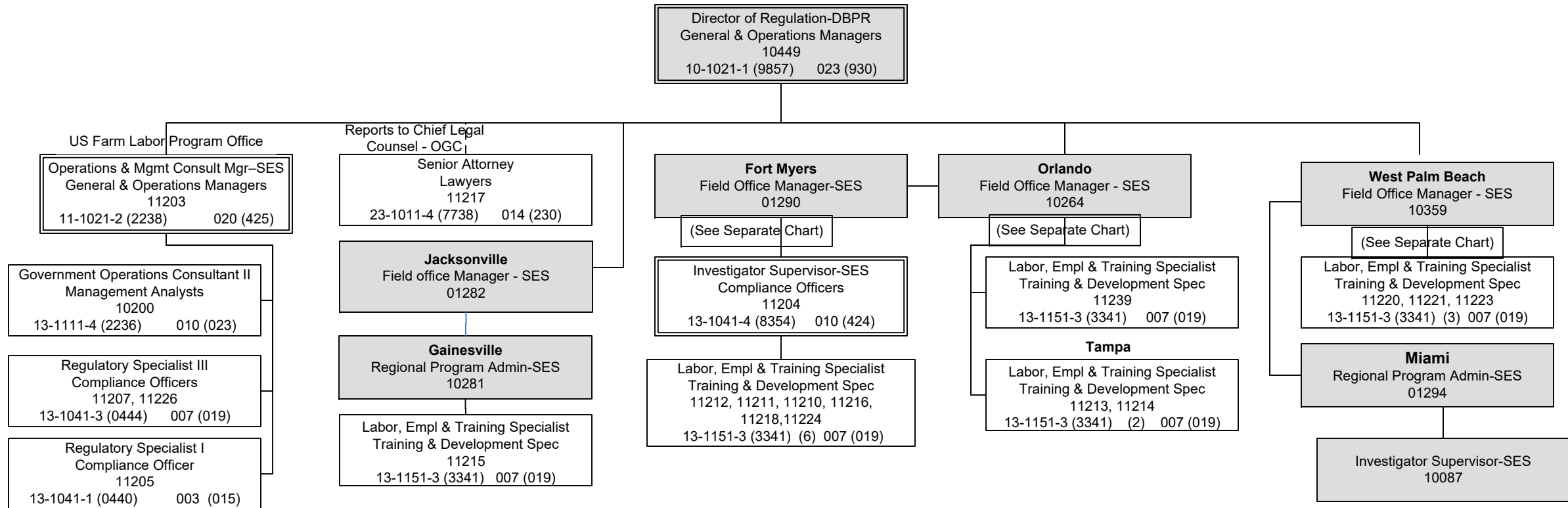
Last Updated: 06-30-2023



9 FTE

Division of Regulation Farm Labor / Compliance & Enforcement Regional Offices

21 FTE



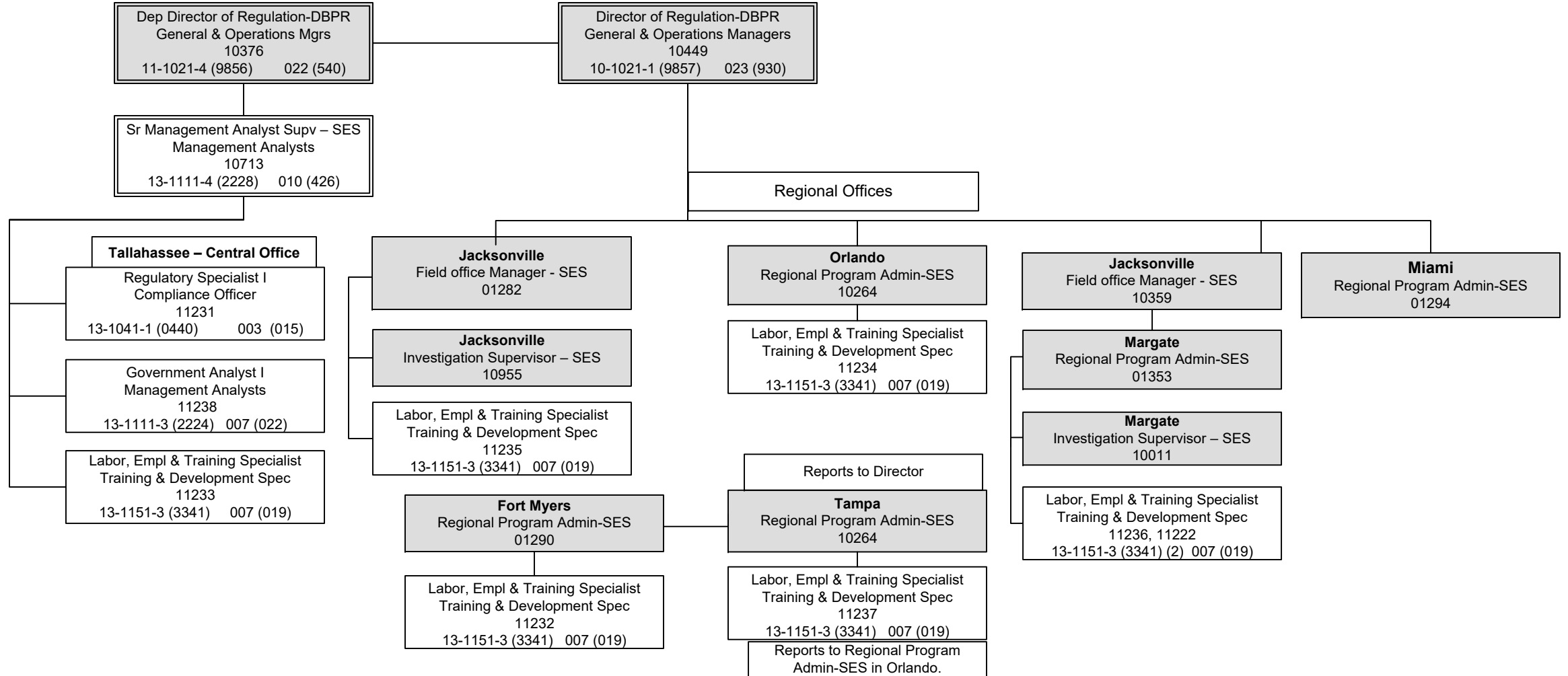
Note: Farm Labor positions in Regional Offices report to local supervisors for day-to-day operations.

Department of Business & Professional Regulation 79
 Division of Regulation 30
 Director's Office 01
 Inspections 02
 Investigative Services 03
 Farm Labor 11
 Child Labor 12

Division of Regulation Compliance & Enforcement Child Labor

Last Updated: 06-30-2023

18 FTE



Note: Child Labor positions in Regional Offices report to local supervisors for day to day operations.

BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF		FISCAL YEAR 2022-23			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		160,241,181		0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		1,555,029		0	
FINAL BUDGET FOR AGENCY		161,796,210		0	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					0
Licensure/Revenue * Number of transactions processed		949,658	4.88	4,631,458	
Protect Boxers * Number of scheduled boxing, kickboxing, and mixed martial arts events.		121	8,685.31	1,050,923	
Call Center * Number of calls, emails, public contacts		1,518,523	4.83	7,331,950	
Central Intake - Initial Applications * Number of initial applications processed		158,191	34.31	5,427,813	
Central Intake - Renewals * Number of renewals processed		504,376	2.01	1,015,403	
Testing * Number of candidates tested		124,707	18.95	2,363,391	
Continuing Education * Number of non-deficient, complete provider and individual course applications processed within 90 days		5,062	315.80	1,598,604	
Board Of Architecture And Interior Design * Number of enforcement actions		48	8,859.15	425,239	
Drug, Device And Cosmetic Regulation * Licensure and Regulatory activities		40,968	68.99	2,826,487	
Unlicensed Activity * Number of Outreach and Enforcement Actions		9,421	217.30	2,047,220	
Monitor Employers For Compliance With Migrant Farmworker Labor Laws * Number of Investigations and Inspections		2,022	945.35	1,911,501	
Monitor Employers For Compliance With Child Labor Laws * Number of Investigations and Inspections		3,774	197.75	746,292	
Compliance And Enforcement Activities * Number of enforcement actions.		74,606	215.30	16,063,002	
Standards And Licensure Activities * Number of licensees		980,355	10.54	10,331,610	
Compliance And Enforcement Activities For Hotels And Restaurants * Inspections and enforcement actions		172,047	162.18	27,901,728	
Compliance And Enforcement Activities For Elevators * Inspections and enforcement actions		5,667	339.92	1,926,318	
School-to-career-grant * Students served through grant program.		46,220	15.29	706,698	
Standards And Licensure Activities For Hotels And Restaurants * Number of licensees for public lodging and food service establishments		132,557	11.88	1,574,372	
Standards And Licensure Activities For Elevators * Number of licensees for elevators, escalators and other vertical conveyance devices		60,480	9.99	604,418	
Compliance And Enforcement Activities * Number of enforcement actions for Alcoholic Beverages and Tobacco		92,780	214.41	19,892,992	
Code Promulgation * Code Amendments Promulgated		1,270	2,325.70	2,953,635	
Regulation Of Manufactured Buildings * Permits Issued for Manufactured Buildings		51,909	4.67	242,484	
Standards And Licensure Activities * Number of applications processed for Alcoholic Beverages and Tobacco		39,775	122.06	4,854,799	
Tax Collection And Auditing * Number of audits conducted for Alcoholic Beverages and Tobacco		6,502	1,166.80	7,586,554	
Compliance And Enforcement Activities - General Regulation (yacht And Ship) * Number of regulatory activities.		4,763	49.86	237,468	
Compliance And Enforcement Activities - Timeshare * Number of regulatory activities.		4,561	232.01	1,058,177	
Compliance And Enforcement Activities - Condominiums * Number of regulatory activities.		68,877	83.84	5,774,508	
Compliance And Enforcement Activities - Mobile Homes * Number of regulatory activities.		6,548	67.84	444,188	
Homeowners' Associations * Number of compliance actions.		220	955.52	210,215	
Condominium Ombudsman * Number of activities in fulfillment of statutory duties.		5,378	89.80	482,964	
TOTAL				134,222,411	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				4,969,558	
OTHER					
REVERSIONS				22,604,261	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				161,796,230	

SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY

- (1) Some activity unit costs may be overstated due to the allocation of double budgeted items.
- (2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.
- (3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.
- (4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

**SCHEDULE XIIB: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES
EXCEEDING \$10 MILLION INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS
THIS FORM IS NOT APPLICABLE**

Schedule XII-B Cover Sheet and Agency Project Approval	
Agency:	Schedule XII-B Submission Date:
Project Name:	Is this project included in the Agency's LRPP? Yes No
FY 2024-2025 LBR Issue Code:	FY 2024-2025 LBR Issue Title:
Agency Contact for Schedule XII-B (Name, Phone #, and E-mail address):	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule XII-B in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII-B.	
Agency Head:	Date:
Printed Name:	
Agency Chief Information Officer: <i>(If applicable)</i>	Date:
Printed Name:	
Budget Officer:	Date:
Printed Name:	
Planning Officer:	Date:
Printed Name:	
Project Sponsor:	Date:
Printed Name:	

**SCHEDULE XIIB-1: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES
EXCEEDING \$10 MILLION INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS
– BACKGROUND INFORMATION**

Background Information	
1.	<p>Provide a narrative summary describing the agency’s decision to outsource or privatize the service or activity.</p> <p>Attach to Schedule XII-B copies of the original business case and cost benefit analysis. If these documents are unavailable, attach any documents which state the original intention of the outsourcing or privatization initiative that will detail its goals, objectives, and expected outcomes. Such documents may include (a) original legislative budget requests, (b) original budget amendments, (c) legislative presentations, or (d) agency planning documents.</p>
2.	<p>Have the anticipated cost savings and benefits of the initiative been realized? Explain.</p>
3.	<p>Provide a narrative description of the competitive solicitation used to outsource or privatize the service or activity.</p> <p>Attach a copy of any competitive solicitation documents, requests for quote(s), service level agreements, or similar documents issued by the agency for this competitive solicitation, which are deemed by the agency not to be confidential or exempt from public records requirements if available.</p>
4.	<p>Section 287.057(13), Florida Statutes, allows for the renewal of contracts for commodities and contractual services for a period that may not exceed three years or the term of the original contract, whichever period is longer. Such renewals are contingent upon satisfactory performance evaluations by the agency and subject to the availability of funds.</p> <p>For the outsourced or privatized service or activity, identify the number of times the contract has been renewed and specify the renewal period of each. Attach a copy of the documentation verifying the contractor’s satisfactory performance compliance required prior to each renewal.</p>

<p>5. For the outsourced or privatized service or activity, has the contractor satisfactorily complied with all service level requirements? Provide a narrative summary describing service level requirements compliance or noncompliance and the method used by the agency for monitoring progress in achieving the specified performance standards within the contract.</p>
<p>6. Describe any unexpected benefits from outsourcing or privatization of the service or activity.</p>
<p>7. Describe any unexpected problems or issues with the outsourcing or privatization of the service or activity.</p>
<p>8. Briefly describe your agency's overall level of satisfaction with the results of outsourcing or privatization of the service or activity.</p>
<p>9. What lessons learned should be shared with other agencies considering the outsourcing or privatization of a similar service or activity?</p>

**SCHEDULE XIII
 PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT
 COMMODITY CONTRACTS
 THIS FORM IS NOT APPLICABLE**

Contact Information
Agency:
Name:
Phone:
E-mail address:

Deferred-payment commodity contracts are approved by the Department of Financial Services (department). The rules governing these contracts are in Chapter 69I-3, Florida Administrative Code and may be accessed via the following website <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-3> . Information on the program and other associated information on the Consolidated Equipment Financing Program and Guaranteed Energy Savings Contracts may be accessed via the following website <http://www.myfloridacfo.com/Division/AA/StateAgencies/default.htm> under the Financing tab.

For each proposed deferred-payment commodity contract that exceeds the threshold for Category IV as defined in section 287.017, Florida Statutes, complete the following information and submit Department of Financial Services forms Lease Checklist DFS-A1-411 and CEFP Checklist DFS-A1-410 with this schedule.

1. Commodities proposed for purchase.
2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.
3. Summary of one-time payment versus financing analysis including a summary amortization schedule for the financing by fiscal year (amortization schedule and analysis detail may be attached separately).
4. Identify base budget proposed for payment of contract and/or issue code and title of budget request if increased authority is required for payment of the contract.



AGENCY

LEGISLATIVE BUDGET REQUEST

**SCHEDULE I: DEPARTMENT
LEVEL – RELATED DOCUMENTS**



Administrative Trust Fund 2021

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. Budget Period: 2024-25
 Program: Administrative Trust Fund
 Fund: 2021
 Specific Authority: _____
 Purpose of Fees Collected: _____

Type of Fee or Program: (Check ONE Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2022-23	FY 2023-24	FY 2024-25
Receipts:			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	12,586	25,000	25,000

Total Fee Collection to Line (A) - Section III	12,586	25,000	25,000

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	26,092,478	34,606,039	36,090,642
<u>Other Personal Services</u>	1,156,099	1,414,480	1,414,480
<u>Expenses</u>	4,909,095	6,018,636	5,826,876
<u>Operating Capital Outlay</u>	81,313	118,088	118,088
<u>Transfer to DOAH</u>	133,769	58,760	58,760
<u>Contracted Services</u>	5,219,870	8,414,691	9,129,691
<u>Operation/Motor Vehicles</u>	5,755	11,500	14,500
<u>Acquisition/ Motor Vehicles</u>			42,000
<u>TR/State ATTY/Slots</u>	-		-
<u>Risk Management Services</u>	125,858	143,725	143,725
<u>Salary Incentive Payments</u>	5,303	7,650	7,650
<u>Tenant Broker Commissions</u>	20,063	90,000	90,000
<u>Lease /Purchase/Equipment</u>	58,337	103,887	103,887
<u>TR/DMS/HR SVCS/STW Contract</u>	148,097	156,503	157,942
<u>Flair System Replacement</u>	442,000		-
<u>Contracted Legal Services</u>	100,001	500,000	500,000
<u>Customer Experience</u>	-		-
<u>DP Assessment (AST)</u>		-	
<u>Northwest Regional DC</u>	2,237,203	2,237,203	2,237,203
<u>DP Assessment (DMS)</u>			

Indirect Costs Charged to Trust Fund	24,608	19,200	19,200
Total Full Costs to Line (B) - Section III	40,759,849	53,900,362	55,954,644

Basis Used: _____
 _____ -36209 715000

SECTION III - SUMMARY

TOTAL SECTION I	(A)	12,586	25,000	25,000
TOTAL SECTION II	(B)	40,759,849	53,900,362	55,954,644
TOTAL - Surplus/Deficit	(C)	(40,747,262)	(53,875,362)	(55,929,644)

EXPLANATION of LINE C:

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023-24

Department Title: Business & Professional Regulation
 Trust Fund Title: Administrative Trust Fund
 LAS/PBS Fund Number: 2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	<input type="text" value="(1,086,387.69)"/>	(A)
Total all GLC's 5XXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds		
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text" value="-"/>	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments		
SWFS Adjustment	<input type="text" value="3,716,404.00"/>	(C)
SWFS Adjustment	<input type="text" value="515,577.09"/>	(C)
SWFS Adjustment	<input type="text" value=""/>	(C)
SWFS Adjustment	<input type="text" value=""/>	(C)
SWFS Adjustment	<input type="text" value=""/>	(C)
SWFS Adjustment	<input type="text" value=""/>	
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	<input type="text" value="(865,441.19)"/>	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="-"/>	(D)
A/P Not CF	<input type="text" value=""/>	(D)
G/L 31120 - FCO Accounts Payable (recorded in FLAIR)	<input type="text" value="-"/>	(D)
G/L 27XXX-Property recorded in FLAIR- Assests	<input type="text" value="-"/>	(D)
Current Compensated Absences Liability (GL 38600) Not CF	<input type="text" value=""/>	(D)
Long-Term Compensated Absences Liability (GL 48600)	<input type="text" value="-"/>	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="2,280,152.21"/>	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="(2,280,152.21)"/>	(F)
DIFFERENCE:	<input type="text" value="-"/>	(G)*
*SHOULD EQUAL ZERO.		

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024-25
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	790000
	2021

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,479,459.64	(A)		3,479,459.64
ADD: Other Cash (See Instructions)	42,950.00	(B)		42,950.00
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	1,052,161.28	(D)		1,052,161.28
ADD: SWFS Adjustment/ Covid Adj		(E)		-
Total Cash plus Accounts Receivable	4,574,570.92	(F)	-	4,574,570.92
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	(532,707.73)	(H)		(532,707.73)
Approved "B" Certified Forwards	(297,591.74)	(H)		(297,591.74)
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable-Non Operating	(1,464,119.24)	(I)		(1,464,119.24)
LESS: SWFS Adjustment/ Covid Adj		(J)		-
Unreserved Fund Balance, 07/01/22	2,280,152.21	(K)	-	2,280,152.21 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I**

Agency Name: Children and Families

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number : Operation and Maintenance 2516

Transfers In <small>(Provide Agency and Fund Number Received From)</small>	Transfer In Revenue Category	Amount	Amount	Amount	Transfer Out Expenditure Category	Confirmed By/Date
		FY 22-23 (A01)	FY 23-24 (A02)	FY 24-25 (A03)		
68 Agency for Health Care Administration 2474	001510	5,013,995.33	5,013,995.00	5,013,995.00		
79 Department of Business and Professional Regulation 2022	001500	300,000.00	300,000.00	300,000.00		

Transfers Out (Operating and Non-Operating) <small>(Provide Agency and Fund Number Transferred To)</small>	Transfer Out Expenditure Category	Amount	Amount	Amount	Transfer In Revenue Category	Confirmed By/Date
		FY 22-23 (A01)	FY 23-24 (A02)	FY 24-25 (A03)		
68 Agency for Health Care Administration 2003	181067	222,752.00	240,000.00	240,000.00		

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I**

Agency Name Department of Education

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number : GRANTS AND DONATIONS TF-2339

Transfers In <small>(Provide Agency and Fund Number Received From)</small>	Transfer In Revenue Category	Amount FY 22-23 (A01)	Amount FY 23-24 (A02)	Amount FY 24-25 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
<u>DPBR/2022</u>	<u>001600</u>	<input type="text" value="133,768"/>	<input type="text" value="200,000.00"/>	<input type="text" value="200,000.00"/>	<u>181105</u>	<u>Jennifer Ciardo 8/16/2023</u>
<u>HSMV/2488</u>	<u>001600</u>	<input type="text" value="288,076"/>	<input type="text" value="290,684"/>	<input type="text" value="293,591"/>	<u>181241</u>	<u>Stephanie Cabrera A01 8/18/2023 A02 & A03 9/8/2023</u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>	<u> </u>



Alcoholic Beverages and Tobacco Trust Fund 2022

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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Regulation Budget Period: 2024-25
 Program: Alcoholic Beverages and Tobacco
 Fund: Alcoholic Beverages and Tobacco Trust Fund

Specific Authority: Chapters 561 and 569 Florida Statutes
 Purpose of Fees Collected: To provide licensing and regulation of the alcoholic beverages and tobacco industry in accordance with Florida Statutes

Type of Fee or Program: (Check ONE Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>
Receipts:			
<u>Fees</u>	4,831,675	5,635,285	5,635,285
<u>Licenses</u>	45,602,277	47,258,259	50,524,578
<u>Excise Tax</u>	15,479,982	14,700,000	14,900,000
<u>Refunds</u>	38,907		
<u>Transfer from Cigarette Tax Collection</u>	1,950,422	2,000,000	2,000,000
<u>Fines/Miscellaneous</u>	889,892	324,395	324,395
<u>Warrant Cancellation</u>	36,787	-	-
Total Fee Collection to Line (A) - Section III	68,829,942	69,917,939	73,384,258
SECTION II - FULL COSTS			
Direct Costs:			
<u>Salaries and Benefits</u>	19,072,439	28,032,121	28,822,433
<u>Other Personal Services</u>	190,710	206,068	1,326,385
<u>Expenses</u>	2,584,693	2,946,850	3,142,310
<u>Operating Capital Outlay</u>	-	5,000	5,000
<u>Acquisition /Motor Vehicles</u>	294,662	315,644	470,700
<u>Contracted Services</u>	182,385	68,457	68,457
<u>Operation & Maintenance Patrol Vehicles</u>	667,714	898,017	896,017
<u>Cigarette Tax Stamps</u>	866,505	866,505	866,505
<u>Risk Management Services</u>	1,346,770	1,583,759	1,583,759
<u>Salary Incentive Payments</u>	119,783	172,846	172,846
<u>TR/Contracted Disptch Svs</u>	140,000	140,000	140,000
<u>Lease Purchase Equipment</u>	24,333	53,446	53,446
<u>TR/DMS/HR SVCS/STW Contract</u>	111,342	117,392	119,369
<u>State Data Senter-AST</u>	20,664	2,405,449	4,422,146
<u>DP Assesment (AST)</u>	(52,138)	20,664	20,664
<u>Public Assistance-ST OPS</u>			
Indirect Costs Charged to Trust Fund	40,679,977	72,419,938	35,943,662
Total Full Costs to Line (B) - Section III	66,249,839	110,250,156	78,053,699

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	68,829,942	69,917,939	73,384,258
TOTAL SECTION II	(B)	66,249,839	110,250,156	78,053,699
TOTAL - Surplus/Deficit	(C)	2,580,103	(40,332,217)	(4,669,441)

EXPLANATION of LINE C: _____

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2022-23

Department Title: Business and Professional Regulation
Trust Fund Title: Alcoholic Beverages and Tobacco Trust Fund
LAS/PBS Fund Number: 2022

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22 [(1,838,468.31)] (A)
Total all GLC's 5XXXX for governmental Funds;
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments 41,500,000.00

Covid adjustment [] (C)

SWFS Adjustment (Non-Operating) A/R [167,876.53] (C)

SWFS Adjustment (Non-Operating)A/P [] (C)

SWFS Adjustment (Non-Operating) A/P Com Abs [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrance) per LAS/PBS [(149,934.08)] (D)

Accounts Payable not CF - Operating [] (D)

[] (D)

[] (D)

[] (D)

[-] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [39,679,474.14] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC [(39,679,474.14)] (F)

DIFFERENCE: [-] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2024-25 Business and Professional Regulation
	Alcoholic Beverages and Tobacco Trust Fund
	79400X00
	2022

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,467,461.80	(A)		1,467,461.80
ADD: Other Cash (See Instructions)	312,772.81	(B)		312,772.81
ADD: Investments	(1,886,063.01)	(C)	41,500,000.00	39,613,936.99
ADD: Outstanding Accounts Receivable	321,846.82	(D)		321,846.82
Interest Recievable		(E)		-
Total Cash plus Accounts Receivable	216,018.42	(F)	41,500,000.00	41,716,018.42
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	(998,073.54)	(H)		(998,073.54)
Approved "B" Certified Forwards	(168,752.94)	(H)		(168,752.94)
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	(869,717.80)	(I)		(869,717.80)
LESS: Other Accounts Payable		(J)		-
Unreserved Fund Balance, 07/01/20	(1,820,525.86)	(K)	41,500,000.00	39,679,474.14 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



Cigarette Tax Collection Trust Fund 2086

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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Department of Business & Professional Regu Budget Period: 2024-25
 Program: Cigarette Tax Collection Trust Fund
 Fund: 2086

Specific Authority: _____
 Purpose of Fees Collected: _____

Type of Fee or Program: (Check ONE Box and answer questions as indicated.)

	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL FY 2022-23	ESTIMATED FY 2023-24	REQUEST FY 2024-25
Receipts:			
Taxes	204,280,818	210,100,000	202,200,000
Surcharge	607,418,857	627,800,000	604,300,000
Other Tobacco Products	97,389,830	97,900,000	99,400,000
Miscellaneous	349,414		
Total Fee Collection to Line (A) - Section III	909,438,919	935,800,000	905,900,000

SECTION II - FULL COSTS

Direct Costs:

Indirect Costs Charged to Trust Fund	959,779,150	935,800,000	905,900,000
Total Full Costs to Line (B) - Section III	959,779,150	935,800,000	905,900,000

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	909,438,919	935,800,000	905,900,000
TOTAL SECTION II	(B)	959,779,150	935,800,000	905,900,000
TOTAL - Surplus/Deficit	(C)	(50,340,231)	-	-

EXPLANATION of LINE C:

The deficit balance has been corrected with a post closing financial statement adjustment recording an account receivable with an increase to revenue.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2024-25

Department Title:	<u>Business and Professional Regulation</u>
Trust Fund Title:	<u>Cigarette Tax Collection Trust Fund</u>
LAS/PBS Fund Number:	<u>2086</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-23 (50,340,231.25) (A)

Add/Subtract: (B)

Other Adjustment(s):

Post Closing Adjustment, Taxes Receivable 0.00 (C)

(C)

ADJUSTED BEGINNING TRIAL BALANCE: (50,340,231.25) (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 0.00 (E)

DIFFERENCE: (50,340,231.25) (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023-24
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Cigarette Tax Collection Trust Fund
LAS/PBS Fund Number:	Alcoholic Beverages and Tobacco
	2086

	Balance as of 6/30/2023	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$ 10,832,486.59		
ADD: Other Cash (See Instructions)			
ADD: Investments			
ADD: Outstanding Accounts Receivable		52,823,203.00	52,823,203.00
ADD: _____			
Total Cash plus Accounts Receivable	10,832,486.59	52,823,203.00	63,655,689.59
LESS: Allowances for Uncollectibles			
LESS: Approved "A" Certified Forwards			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	\$ 61,172,717.84	(2,482,971.75)	58,689,746.09
LESS: _____			
Unreserved Fund Balance, 07/01/23	(50,340,231.25) (K)	50,340,231.25	- **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



**Florida Condominium,
Timeshares, and Mobile Home
Trust Fund
2289**

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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Regulation Budget Period: 2024-25
 Program: Condominiums, Timeshares, and Mobile Homes TF
 Fund: 2289

Specific Authority: Chapters 396, 498, 715, 719, 720, 721, and 723 Florida Statutes
 Purpose of Fees Collected: To provide protection to purchasers of timeshare interests, fund and regulation of: yacht and ship brokers and salespersons; subdivided land; condominiums and cooperatives, home owners associations and mobile home parks

Type of Fee or Program: (Check ONE Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2022-23	FY 2023-24	FY 2024-25
Receipts:			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	14,936,836	14,712,650	14,637,650
<u>Fines/Penalties</u>	48,454	114,500	114,500
<u>Refunds</u>	4,464	10,000	10,000
Total Fee Collection to Line (A) - Section III	14,989,755	14,837,150	14,762,150

<u>SECTION II - FULL COSTS</u>			
Direct Costs:			
<u>Salaries and Benefits</u>	5,272,324	8,496,228	8,812,287
<u>Other Personal Services</u>	5,520	37,404	37,404
<u>Expenses</u>	792,035	1,331,992	1,235,229
<u>Operating Capital Outlay</u>	-	6,298	-
<u>Contracted Services</u>	6,701	599,994	578,434
<u>Risk Management Services</u>	35,434	38,529	38,529
<u>Lease /Purchase of Equipment</u>	7,721	11,856	11,856
<u>TR/DMS/HR SVCS/STW Contract</u>	34,944	42,607	42,607
<u> </u>			
<u> </u>			
<u> </u>			
Indirect Costs Charged to Trust Fund	4,861,078	5,687,354	6,207,555
Total Full Costs to Line (B) - Section III	11,015,758	16,252,262	16,963,901

Basis Used: _____

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	14,989,755	14,837,150
TOTAL SECTION II	(B)	11,015,758	16,252,262
TOTAL - Surplus/Deficit	(C)	3,973,997	(1,415,112)

EXPLANATION of LINE C:

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023-24

Department Title: Business and Professional Regulation
 Trust Fund Title: Florida Condominiums, Timeshares and Mobile Home Trust Fund
 LAS/PBS Fund Number: 2289

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	5,644,553.51	(A)
GLC 539XX for proprietary and fiduciary funds		
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments	9,950,000.00	
SWFS Adjustment	640,861.00	(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(13,937.28)	(D)
Current Compensated Absences Liability (GL 38600) Not C/F	126,902.53	(D)
Long-Term Compensated Absences Liability (GL 48600)	294,043.36	(D)
A/P not CF	30,601.54	(D)
		(D)
		(D)
ADJUSTED BEGINNING TRIAL BALANCE:	16,673,024.66	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC	(16,662,420.66)	(F)
DIFFERENCE:	10,604.00	(G)*

*SHOULD EQUAL ZERO.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024-25
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Condominiums, Timeshares, and Mobile Homes Trust Fund
LAS/PBS Fund Number:	79800100
	2289

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,229,742.59	(A)		1,229,742.59
ADD: Other Cash (See Instructions)	10,511.18	(B)		10,511.18
ADD: Investments	5,024,953.74	(C)	9,950,000.00	14,974,953.74
ADD: Outstanding Accounts Receivable	363,812.18	(D)	640,861.22	1,004,673.40
ADD: Statewide Adjustments AR Reversal		(E)		-
Total Cash plus Accounts Receivable	6,629,019.69	(F)	-	6,629,019.69
LESS: Allowances for Uncollectibles	(291,431.30)	(G)		(291,431.30)
LESS: Approved "A" Certified Forwards	(147,871.63)	(H)		(147,871.63)
Approved "B" Certified Forwards	(13,937.28)	(H)		(13,937.28)
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	(104,220.04)	(I)		(104,220.04)
		(J)		-
Unreserved Fund Balance, 07/01/23	6,071,559.44	(K)	10,590,861.22	16,662,420.66 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



Hotel and Restaurant Trust Fund 2375

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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period:** 2024-25
Program: Hotel & Restaurant Trust Fund
Fund: 2375
Specific Authority: Chapter 509.072 and 509.302(3), F.S.
Purpose of Fees Collected: Fees collected under s. 509.302(3) must be used solely for the purpose of funding the Hospitality Education Program (HEP)

Type of Fee or Program: (Check ONE Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION	ACTUAL	ESTIMATED	REQUEST
	FY 2022-23	FY 2023-24	FY 2024-25
Receipts:			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	39,806,013	37,306,769	37,306,769
<u>Fines/Penalties</u>	1,957,721	1,914,600	1,914,600
<u>Transfer From AB&T Catering</u>	1,031,949	1,100,000	1,100,000
<u>Refunds</u>	16,689	33,057	33,057
Total Fee Collection to Line (A) - Section III	42,819,848	40,354,427	40,354,427

SECTION II - FULL COSTS			
Direct Costs:			
<u>Salaries and Benefits</u>	20,435,442	24,969,567	25,692,240
<u>Other Personal Services</u>	63,773	37,003	37,003
<u>Expenses</u>	1,674,553	2,070,579	2,005,076
<u>Operating Capital Outlay</u>	-	8,500	-
<u>Acquisition /Motor Vehicles</u>	266,059	1,388,001	908,001
<u>Transfer to Visit Florida</u>	-		
<u>TR/DOH-Epidemiological Svr</u>	920,366	864,762	864,762
<u>G/A School to Career</u>	706,698	706,698	1,017,782
<u>Contracted Services</u>	34,729	60,509	60,509
<u>Operation/Motor Vehicles</u>	493,940	741,141	741,141
<u>Risk Management Services</u>	876,472	1,003,593	1,003,593
<u>Lease/Purchase of Equipment</u>	23,993	30,000	30,000
<u>TR/DMS/HR SVCS/STW Contract</u>	113,067	121,011	121,011
<u>Public Assistance ST OPS</u>	-		
Indirect Costs Charged to Trust Fund	10,208,440	14,509,901	15,859,311
Total Full Costs to Line (B) - Section III	35,817,532	46,511,265	48,340,429

Basis Used: _____

SECTION III - SUMMARY			
TOTAL SECTION I	(A)	42,819,848	40,354,427
TOTAL SECTION II	(B)	35,817,532	46,511,265
TOTAL - Surplus/Deficit	(C)	7,002,316	(6,156,839)

EXPLANATION of LINE C:

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023-24

Department Title:	Business and Professional Regulation
Trust Fund Title:	Hotel & Restaurant Trust Fund
LAS/PBS Fund Number:	2375

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	24,852,463.71	(A)
Total all GLC's 5XXXX for governmental Funds; GLC 539XX for proprietary and fiduciary funds		
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments	9,950,000.00	(C)
	(29,916.56)	(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(14,869.19)	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
A/P not CF-Operating Categories		(D)
GLC 27XXX-Property recorded in FLAIR- Assests		(D)
Current Compensated Absences Liability (GL 38600) Not CF	440,550.47	(D)
Long-Term Compensated Absences Liability (GL 48600)	922,859.38	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	36,121,087.81	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC	36,121,087.81	(F)
DIFFERENCE:	-	(G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024-25
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Hotel & Restaurant Trust Fund
LAS/PBS Fund Number:	79200100
	2375

	Balance as of 6/30/2023	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	5,019,367.09		5,019,367.09
ADD: Other Cash (See Instructions)	157,638.16		157,638.16
ADD: Investments	22,867,169.80	9,950,000.00	32,817,169.80
ADD: Outstanding Accounts Receivable	4,136,176.56		4,136,176.56
ADD:			-
Total Cash plus Accounts Receivable	32,180,351.61	9,950,000.00	42,130,351.61
LESS: Allowances for Uncollectibles	(4,054,660.34)		(4,054,660.34)
LESS: Approved "A" Certified Forwards	(946,464.58)		(946,464.58)
Approved "B" Certified Forwards	(14,869.19)		(14,869.19)
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)	(993,269.69)		(993,269.69)
LESS:			-
Unreserved Fund Balance, 07/01/23	26,171,087.81	9,950,000.00	36,121,087.81 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

Department of Business and Professional Regulation
Schedule I Narrative
Professional Regulation Trust Fund

Revenue Estimating Methodology:

The revenue estimates for FY 2023-2024 and FY 2024-2024 are as follows:

Fees, licenses, and Miscellaneous Revenue – The estimate is projected on a net increase of 0% for each profession. Consideration for the cyclical renewal cycles (two year) was factored. The Farm Labor fees are projected at the current level. Revenue for the Building Commission, Building Code and Florida Homeowners Recovery Fund surcharge for FY 2023-24 and FY 2024-25 are expected to increase because of increased economic activity. Revenue for substantially all of the boards will decrease because of a statutory change that decreased the Delinquent Fee. Unlicensed activity fees will decrease because of a fee holiday for those boards that qualify in FY 2023-2024 and FY 2024-25

Penalties – Child Labor Law – Projected on the continued level of violations.

Interest – The interest revenue estimate is based on prior year earnings plus increases or decreases in the fund balance.

Restricted Fund Balance- The restricted fund balance of \$3,000,000 is for the Real Estate Education and Research Foundation, reference F.S. 475.045

Section III Adjustments:

- **Compensated Absences Liability \$634,038:** The adjustment is an increase to fund balance as a result of reversing the 2020-2021 liability that was not certified.
- **FY 2021 CF B's Payables not carried forward (\$844,442):** The adjustment is a decrease in fund balance.
- **September 2021 reversions \$695,831:** Certified Forward reversions in A01 increase in fund balance.
- **September 2022 reversions \$817,418:** Certified Forward reversions in A02 increase in fund balance.
- **Transaction 10 Adjustment \$138,263:** increase in fund balance.
- **SWFS Adjustment A/R \$16,700,834:** increase in fund balance.
- **SWFS Adjustment Allowance for Uncollectable (\$16,692,483):** decrease in fund balance.
- **SWFS Adjustment A/R \$121,565:** increase in fund balance.
- **PY A/R COVID Adjustment (\$8,229):** decrease in fund balance.

5% Trust Fund Reserve:

The fund will have a 5% reserve of \$1104,236 for FY 2024-2025 based on \$22,084,719 of revenue from the total \$73,735,460 revenue projected for FY 2023-2024. The Unreserved Fund Balance for the FY 2024-25 will be in excess of \$106,041,720. Therefore, there is no anticipated impact on program fees or services due to establishing the reserve.

**DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION
Professional Regulation Trust Fund
5% Trust fund Reserve Calculation**

Professional Regulation Trust Fund	Amount
Total Revenues for Fiscal Year 2023-24	\$73,735,460
Less Operating Transfer to DMS STW Contract	(143,223)
Less Operating - Construction Recovery	(4,500,000)
Less Operating - FEMC Contract	(2,070,000)
Less Operating - Auctioneer Recovery	(106,579)
Less Non Operating - Transfer to Service Operations	(15,270,723)
Less Non-Operating Transfers to Administrative Trust Fund	(21,923,151)
Less Non-Operating Transfer to DFS/Assessments on Investments	(57,428)
Less Non-Operating FBI/Fingerprints	(186,000)
Less Non-Operating Transfer Real Estate Appraiser Registry Fees	(1,200,000)
Less Service Charge to General Revenue 8.0%	(3,643,637)
Less Non-Operating Transfer to GR	0
Farm and Child Labor Transfer BE	(2,550,000)
Less Federal Funds In Hurricane Reimbursement	0
Total Revenue Subject to 5% Reserve Calculation	\$22,084,719
Reserve Factor - 5%	5%
Total 5% Reserve for Professional Regulation Trust Fund	\$ 1,104,236



Professional Regulation Trust Fund 2547

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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Reg. **Budget Period:** 2024-25
Program: Professional Regulation Program
Fund: Professional Regulation Trust Fund 2547

Specific Authority: Chapters 215, 450, 455, and 548 Florida Statutes
Purpose of Fees Collected: Various professions, farm labor contractors and child labor law enforcement

Type of Fee or Program: (Check ONE Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION	ACTUAL	ESTIMATED	REQUEST
	FY 2022-23	FY 2023-24	FY 2024-25
Receipts:			
<u>Fees/Licenses/Taxes/Miscellaneous</u>	87,567,703	41,946,199	47,248,783
<u>Fines/Penalties</u>	1,888,432	2,302,903	2,182,808
<u>Refunds</u>	509,249	-	-
<u>Interest - Investments</u>	2,249,764	852,683	521,659
<u>Transfer DFS 2795 Child/Farm</u>	2,300,000	2,550,000	2,550,000
<u>Transfer from General Revenue HB 1091</u>	-	25,000,000	25,000,000
<u>Transfer from General Revenue for DDC</u>	-	640,000	576,000
<u>Transfer from GR for FI. Athletic Comm</u>	-	443,675	399,307
<u>PY Warrant Cancellations</u>	581		
Total Fee Collection to Line (A) - Section III	94,515,729	73,735,460	78,478,557

SECTION II - FULL COSTS			
Direct Costs:			
<u>Salaries and Benefits</u>	21,957,193	26,095,833	27,366,987
<u>Other Personal Services</u>	953,980	1,247,364	1,247,364
<u>Expenses</u>	3,251,447	4,606,500	4,689,514
<u>Operating Capital Outlay</u>	-	9,920	-
<u>Acquisition /Motor Vehicles</u>	195,100	221,900	509,900
<u>Legal Services Contract</u>	875,335	960,360	960,360
<u>Transfer to DOH</u>	282,637	282,637	282,637
<u>Examination Testing Services</u>	928,058	802,078	1,702,420
<u>Unlicensed Activities</u>	2,047,220	2,277,254	2,277,254
<u>CL Pay/Construction Recovery Fund</u>	4,500,000	4,500,000	4,500,000
<u>Claims/Auction Recovery Fund</u>	12,725	106,579	106,579
<u>Trans Architect Activities</u>	425,239	425,239	425,239
<u>Contracted Services</u>	1,235,760	1,268,428	1,260,428
<u>Operation/Motor Vehicles</u>	259,180	292,636	307,636
<u>Risk Management Services</u>	215,868	307,775	307,775
<u>Minority Scholarships/CPA</u>	192,395	200,000	200,000
<u>Lease/Purchase of Equipment</u>	51,593	78,221	78,221
<u>TR/DMS/HR SVCS/STW Contract</u>	134,476	143,223	146,102
<u>G/A FEMC Contracted Services</u>	2,070,000	2,070,000	2,070,000
<u>Scholarship/Real Estate Recovery</u>	264,438	300,000	300,000
<u>FI Building Code Mitigation Program</u>	915,000	925,000	925,000
<u>Public Assistance ST OPB</u>	-		
Indirect Costs Charged to Trust Fund	35,959,536	43,121,789	43,437,777
Total Full Costs to Line (B) - Section III	76,727,180	90,242,736	93,101,193

Basis Used: _____

SECTION III - SUMMARY			
TOTAL SECTION I	(A)	94,515,729	73,735,460
TOTAL SECTION II	(B)	76,727,180	90,242,736
TOTAL - Surplus/Deficit	(C)	17,788,548	(16,507,276)

EXPLANATION of LINE C: _____

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2024-25

Department Title: Business and Professional Regulation
Trust Fund Title: Professional Regulation Trust Fund
LAS/PBS Fund Number: 2547

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	97,579,233.90	(A)
Total all GLC's 5XXXX for governmental Funds;		
GLC 539XX for proprietary and fiduciary funds		
Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments		
SWFS Adjustment # and Description		(C)
SWFS Adjustment # 7900017 Due from Component unit	52,846	(C)
SWFS Adjustment # 79000006 AR		(C)
SWFS Adjustment # 79000014 A/P		(C)
SWFS Adjustment # 7	37,900,000	(C)
Add/Subtract Other Adjustment(s):		
Approved "B" Carry Forward (Encumbrance) per LAS/PBS	(710,077.870)	(D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
A/P Not CF-Operating Categories		(D)
GLC 19100 prepaid	(4)	(D)
G/L 27XXX-Property recorded in FLAIR- Assets		(D)
Current Compensated Absences Liability (GL 38600) Not CF	609,096.43	(D)
Long-Term Compensated Absences Liability (GL 48600)	1,740,538.950	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	137,171,633	(E)
UNRESERVED FUND BALANCE, SCHEDULE IC	(137,171,633)	(F)
DIFFERENCE:	0.00	(G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024-25
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Professional Regulation Trust Fund
LAS/PBS Fund Number:	Professional Regulation Program
	2547

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	11,397,149.48	(A)		11,397,149
ADD: Other Cash (See Instructions)	170,711.00	(B)		170,711
ADD: Investments	91,009,191.39	(C)	37,900,000.00	128,909,191
ADD: Outstanding Accounts Receivable	17,339,429.48	(D)		17,339,429.48
ADD: Due from Comp unit	219,918.00	(E)		219,918.00
ADD: SWFS Adjustment	-	(E)		-
Total Cash plus Accounts Receivable	120,136,399.35	(F)	37,900,000.00	158,036,399.35
LESS: Allowances for Uncollectibles	(16,692,483)	(G)		(16,692,483.43)
LESS: Approved "A" Certified Forwards	(2,237,903.13)	(H)		(2,237,903)
Approved "B" Certified Forwards	(615,879.52)	(H)		(615,880)
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	(1,318,500)	(I)		(1,318,500)
LESS: Other Accounts Payable GL 33100		(J)		-
Unreserved Fund Balance, 07/01/23	99,271,632.79	(K)	37,900,000.00	137,171,632.79 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



Federal Law Enforcement Trust Fund 2719

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SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Regulation Budget Period: 2023-24
 Program: Federal Equitable Sharing/ Law Enforcement Trust Fund
 Fund: Alcoholic Beverages and Tobacco

Specific Authority: 561.03
 Purpose of Fees Collected: Revenues collected are the result of federal criminal, administrative or civil forfeiture proceedings and receipts received from the federal asset-sharing programs

Type of Fee or Program: (Check ONE Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL FY 2022-23	ESTIMATED FY 2023-24	REQUEST FY 2024-25
Receipts:			
<u>Miscellaneous</u>	-	-	-
Total Fee Collection to Line (A) - Section III	-	-	-

SECTION II - FULL COSTS

Direct Costs:			
<u>Expenses</u>	106,018	165,460	-
<u>OCO</u>			
<u>Acquisition of Motor Vehicles</u>			
Indirect Costs Charged to Trust Fund	745	-	-
Total Full Costs to Line (B) - Section III	106,763	165,460	-

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	-	-	-
TOTAL SECTION II	(B)	106,763	165,460	-
TOTAL - Surplus/Deficit	(C)	(106,763)	(165,460)	-

EXPLANATION of LINE C:

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023-24

Department Title: Business and Professional Regulation
Trust Fund Title: Federal Equity Sharing/Law Enforcement Trust Fund
LAS/PBS Fund Number: 2719

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-23 [573,636.69] (A)

Add/Subtract:

CF Bs [] (B)

Other Adjustment(s):

[] (C)

[] (C)

[] (C)

[] (C)

[] (C)

ADJUSTED BEGINNING TRIAL BALANCE: [573,636.69] (D)

UNRESERVED FUND BALANCE, SCHEDULE IC [650,656.65] (E)

DIFFERENCE: [77,019.96] (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024-25
Trust Fund Title:	Business and Professional Regulation
Budget Entity:	Federal Equitable/Sharing Law Enforcement Trust Fund
LAS/PBS Fund Number:	Alcoholic Beverages and Tobacco
	2719

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,177.54	(A)	77,019.96	80,197.50
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	588,615.58	(C)	-	588,615.58
ADD: Interest Receivable	1,151.09	(D)	-	1,151.09
ADD: _____	-	(E)	-	-
Total Cash plus Accounts Receivable	592,944.21	(F)	77,019.96	669,964.17
LESS: Allowances for Uncollectibles	-	(G)	-	-
LESS: Approved "A" Certified Forwards	(429.00)	(H)	-	(429.00)
Approved "B" Certified Forwards	(18,818.86)	(H)	-	(18,818.86)
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	(59.66)	(I)	-	(59.66)
LESS:	-	(J)	-	-
Unreserved Fund Balance, 07/01/23	573,636.69	(K)	77,019.96	650,656.65 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



Florida Mobile Home Relocation Trust Fund 2865

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Business and Professional Regulation Budget Period: 2023-24
 Program: Mobile Home Relocation Trust Fund
 Fund: 2865

Specific Authority: _____
 Purpose of Fees Collected: _____

Type of Fee or Program: (Check ONE Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2021-22	FY 2022-23	FY 2023-24
Receipts:				
<u>Fees</u>	<u>000100</u>	700,762	730,798	729,787
Total Fee Collection to Line (A) - Section III		700,762	730,798	729,787

<u>SECTION II - FULL COSTS</u>				
Direct Costs:				
Indirect Costs Charged to Trust Fund		308,787	370,116	370,035
Total Full Costs to Line (B) - Section III		308,787	370,116	370,035

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	700,762	730,798	729,787
TOTAL SECTION II	(B)	308,787	370,116	370,035
TOTAL - Surplus/Deficit	(C)	391,974	360,682	359,752

EXPLANATION of LINE C:

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023-24

Department Title:	<u>Department of Business and Professional Regulation</u>
Trust Fund Title:	<u>Mobile Home Relocation Trust Fund</u>
LAS/PBS Fund Number:	<u>2865</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-21	<input type="text" value="5,180,804.99"/>	(A)
--	---	------------

Add/Subtract:	<input type="text"/>	(B)
----------------------	----------------------	------------

Other Adjustment(s):		
PCADJ HSMV	<input type="text" value="2,746.00"/>	(C)
	<input type="text"/>	(C)
	<input type="text"/>	(C)
	<input type="text"/>	(C)
	<input type="text"/>	(C)

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="5,183,550.99"/>	(D)
--	---	------------

UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="(5,183,550.99)"/>	(E)
---	---	------------

DIFFERENCE:	<input type="text" value="0.00"/>	(F)*
--------------------	-----------------------------------	-------------

***SHOULD EQUAL ZERO.**

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	<u>Budget Period: 2024-25</u>
Trust Fund Title:	<u>Department of Business and Professional Regulation</u>
Budget Entity:	<u>Mobile Home Relocation Trust Fund</u>
LAS/PBS Fund Number:	<u>2865</u>

	Balance as of 6/30/2023	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	675,985.21		675,985.21
ADD: Other Cash (See Instructions)			
ADD: Investments	4,501,821.72		4,501,821.72
ADD: Outstanding Accounts Receivable	8,685.65	2,746.00	11,431.65
ADD: ADCO Stamp Inventory			
Total Cash plus Accounts Receivable	5,186,492.58	2,746.00	5,189,238.58
LESS: Allowances for Uncollectibles			
LESS: Approved "A" Certified Forwards			
Approved "B" Certified Forwards			
Approved "FCO" Certified Forwards			
LESS: Other Accounts Payable (Nonoperating)	(5,687.59)		(5,687.59)
LESS: Due to General Revenue Service Charge			-
Unreserved Fund Balance, 07/01/20	5,180,804.99	2,746.00	5,183,550.99 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

SCHEDULE VI: DETAIL OF DEBT SERVICE

THIS FORM IS NOT APPLICABLE

Department: Dept. Business & Professional Regulation **Budget Period 20** ___ - ___

Budget Entity: _____

(1) SECTION I	(2)	(3)	(4)
	ACTUAL FY 20 ___ - ___	ESTIMATED FY 20 ___ - ___	REQUEST FY 20 ___ - ___
Interest on Debt (A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal (B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans (C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees (D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service (E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service (F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: _____

(1) INTEREST RATE	(2) MATURITY DATE	(3) ISSUE AMOUNT	(4) JUNE 30, 20___	(5) JUNE 30, 20___
(6)		(7) ACTUAL FY 20 ___ - ___	(8) ESTIMATED FY 20 ___ - ___	(9) REQUEST FY 20 ___ - ___
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

ISSUE: _____

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20___	JUNE 30, 20___
		ACTUAL FY 20 ___ - ___	ESTIMATED FY 20 ___ - ___	REQUEST FY 20 ___ - ___
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Department: Business and Professional Regulation

Chief Internal Auditor:

Budget Entity: Executive Direction

Phone Number:

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS
Internal Audit Report No. A- 2122BPR-030	December 13, 2022	Division of Technology	<p>Finding 1: Quarterly Quality Control Reviews were not conducted in accordance with the provisions of the MOU</p> <p>Our review disclosed three instances where Technology did not conduct the quarterly quality control reviews in a timely manner, as required by the provisions of the MOU.</p> <p>Moreover, our office could not verify Technology's use of Attachment II to document the results of its review during the second quarter for the period dated November 1, 2020 through January 31, 2021.</p> <p>Recommendations: We recommend that Technology ensure that quarterly quality control reviews are being conducted and completed within ten business days following the end of each quarter. This will ensure Technology's compliance with the MOU.</p>
Internal Audit Report No. A- 2122BPR-030	December 13, 2022	Division of Regulation	<p>Finding 2: Users had not completed the required DAVID training in a timely manner</p> <p>Our review noted that users did not complete the required DAVID training as prescribed in the Memorandum of Understanding.</p> <p>Recommendations: We recommend that the divisions periodically review their active DAVID users, to ensure that users meet the annual training requirement as prescribed in the DAVID Procedural Manual.</p>
Internal Audit Report No. A- 2122BPR-030	December 13, 2022	Division of Technology	<p>Finding 3: User access permissions were not always submitted or inactivated in a timely manner</p> <p>Section IV.B.8 of the MOU requires that the divisions immediately inactivate user access permissions following termination of a user or the determination of negligent, improper, or unauthorized use or dissemination of information by a user. The divisions must update user access permissions within five (5) business days whenever a user is reassigned.</p> <p>Our evaluation of the controls in place for the access inactivation process found that Technology did not inactivate three users in a timely manner.</p>

			<p>Recommendations: We recommend that the Division of Technology and the impacted divisions ensure that all user access is inactivated immediately upon termination or misuse, or within five working days of transfer or reassignment, as prescribed in the MOU.</p> <p>We also recommend that the divisions inform the Division of Technology of any status updates regarding a change in a user's name to prevent a delay in the user's inactivation process.</p> <p>We also recommend that if the Division of Technology is unable to match a user name it receives, that it follow up with the division that submitted the user name.</p> <p>We further recommend that the impacted divisions submit the required Technology Separation Checklist to the Division of Technology in a timely manner to ensure timely removal</p>
<p>CONFIDENTIAL L - Internal Audit Report No. A-2223BPR-022</p>	<p>July 29, 2023</p>	<p>Division of Technology</p>	<p>Pursuant to Section 282.318, Florida Statutes, the findings pertaining to this Audit are deemed confidential.</p>

Office of Policy and Budget - June 2023

Budget Period: 2024-2025

Karen Barron

(850) 414-6700

(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
<p>The Division of Technology concurs with these recommendations. During this audit period, the Division of Technology experienced some staff turnover, and we look forward to meeting the ten business day goal going forward</p>	
<p>After review of the 2022 Audit of Driver and Vehicle Information Database (DAVID), the Division of Regulation concurs with the findings of the Inspector General. The Division will implement a review of active DAVID users to ensure that users meet the annual training requirement as prescribed in the DAVID Procedural Manual.</p>	
<p>The Division of Technology concurs with these recommendations.</p>	

Pursuant to Section 282.318, Florida Statutes, the recommendations pertaining to this audit are deemed confidential.	

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Business and Professional Regulation Contact: Lynn Smith

Article III, section 19(a)3 of the Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook.

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2023 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2023-2024 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2024-2025 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Tobacco Tax and Surcharge - Cigarette Tax	R	202,200,000	202,200,000
b	Tobacco Tax and Surcharge - Cigarette Surcharge	R	604,300,000	604,300,000
c	Tobacco Tax and Surcharge - Other Tobacco Products Surcharge	R	99,400,000	99,400,000
d				
e				
f				

- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

* R/B = Revenue or Budget Driver

**SCHEDULE XV:
 CONTRACT INFORMATION FOR EACH CONTRACT IN WHICH THE
 CONSIDERATION TO BE PAID TO THE AGENCY IS A PERCENTAGE OF
 THE VENDOR REVENUE AND IN EXCESS OF \$10 MILLION
 THIS FORM IS NOT APPLICABLE**

Contact Information
Agency: Department of Business and Profession Regulation
Name: Lynn Smith
Phone: 850-717-1541
E-mail address: Lynn.Smith@myfloridalicesne.com

1. Vendor Name		
2. Brief description of services provided by the vendor.		
3. Contract terms and years remaining.		
4. Amount of revenue generated		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
5. Amount of revenue remitted		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
6. Value of capital improvement		
7. Remaining amount of capital improvement		
8. Amount of state appropriations		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business & Professional Regulation

Agency Budget Officer/OPB Analyst Name: Lynn Smith / Jared Heady

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y		

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y		
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y		
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y		

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y	Y		
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y		
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y		

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A		
---	-----	-----	--	--

AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y		
--	---	---	--	--

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business & Professional Regulation

Agency Budget Officer/OPB Analyst Name: Lynn Smith / Jared Heady

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		

3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y		
TIP Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				

4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 of the LBR Instructions?	Y	Y		
4.2 Is the program component code and title used correct?	Y	Y		
TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				

5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y		
--	---	---	--	--

AUDITS:

5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y		
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y		
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y		
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business & Professional Regulation

Agency Budget Officer/OPB Analyst Name: Lynn Smith / Jared Heady

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		

<p>TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.</p>	
---	--

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1 Are issues appropriately aligned with appropriation categories?	Y	Y		
<p>TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.</p>				

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	Y		
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y	Y		
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	Y	Y		
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	Y		
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	N/A	Y		
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y		
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	Y	N/A		
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A		
7.9 Does the issue narrative reference the specific county(ies) where applicable?	N/A	Y		
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-003?	N/A	N/A		
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A		

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business & Professional Regulation

Agency Budget Officer/OPB Analyst Name: Lynn Smith / Jared Heady

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action		Program or Service (Budget Entity Codes)			
		79010200	79010300		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	Y		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	Y		
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	Y	N/A		
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A	Y		
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A		
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y		
AUDIT:					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A		
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A		
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y		
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A		

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business & Professional Regulation

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Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		

<p>TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.</p>				
<p>TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 through 70 of the LBR Instructions.</p>				
<p>TIP Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.</p>				
<p>TIP If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).</p>				
<p>TIP If an appropriation made in the FY 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.</p>				

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A		

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y		
8.10 Are the statutory authority references correct?	Y	Y		
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y		
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A		
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y		
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A		
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A		
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y		
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A		
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y		
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A		
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y		
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y		
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y		
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y		
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y		
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III? Reversions Pending	N/J	N/J		
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y		

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action		Program or Service (Budget Entity Codes)			
		79010200	79010300		
8.27	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	N/A	N/A		
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y		
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y		
AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y		
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y		
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y		
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y		
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y		
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See pages 121 through 126 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.) IT positions are requested at a higher/competitive payrate to attract desired candidates.	N/A	N/J		
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A	N/A		

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action		Program or Service (Budget Entity Codes)			
		79010200	79010300		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	N/A		
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	Y		
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)					
14.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 0, etc.)	Y	Y		
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)					
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y		
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y		

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y		
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y		
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y		
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y		
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)				
17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 through 109 of the LBR Instructions), and are they accurate and complete?	Y	Y		
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y		
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y		
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	N/A		
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A		
AUDITS - GENERAL INFORMATION				
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.				
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)				
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y		
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A		
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y		
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A		
18.5 Are the appropriate counties identified in the narrative?	N/A	N/A		
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A		

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)			
	79010200	79010300		

<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>	
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19. FLORIDA FISCAL PORTAL				
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)			
	79040100	79040200	79040400	

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y	Y	Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y	Y	
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y	Y	

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y	Y	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y	Y	

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	
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Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)			
	79040100	79040200	79040400	

3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	
TIP Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.				
4. EXHIBIT D (EADR, EXD)				
4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 of the LBR Instructions?	Y	Y	Y	
4.2 Is the program component code and title used correct?	Y	Y	Y	
TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1 (ED1R, EXD1)				
5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	N/A	
AUDITS:				
5.2 Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	N/A	
5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	N/A	
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	N/A	
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				

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Action	Program or Service (Budget Entity Codes)			
	79040100	79040200	79040400	

<p>TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.</p>	
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6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1 Are issues appropriately aligned with appropriation categories?	Y	Y	Y	
<p>TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.</p>				

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	Y	Y	
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y	Y	Y	
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A	N/A	N/A	
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A	
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	N/A	N/A	N/A	
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A	
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	N/A	N/A	N/A	
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	
7.9 Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A	
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-003?	N/A	N/A	N/A	
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A	

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)			
	79040100	79040200	79040400	
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A	N/A	
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A	N/A	N/A	
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A	N/A	N/A	
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	
AUDIT:				
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A	
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A	
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A	
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y	
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A	N/A	

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business & Professional Regulation

Agency Budget Officer/OPB Analyst Name: Lynn Smith / Jared Heady

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Action	Program or Service (Budget Entity Codes)			
	79040100	79040200	79040400	

<p>TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.</p>	
<p>TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 through 70 of the LBR Instructions.</p>	
<p>TIP Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.</p>	
<p>TIP If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).</p>	
<p>TIP If an appropriation made in the FY 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.</p>	

**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)
(Required to be posted to the Florida Fiscal Portal)**

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business & Professional Regulation

Agency Budget Officer/OPB Analyst Name: Lynn Smith / Jared Heady

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Action	Program or Service (Budget Entity Codes)			
	79040100	79040200	79040400	
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	
8.10 Are the statutory authority references correct?	Y	Y	Y	
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A	
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A	
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	N/A	N/A	N/A	
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III? Reversions Pending	N/J	N/J	N/J	
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)			
	79040100	79040200	79040400	

8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	N/A	N/A	N/A	
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	

AUDITS:

8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	
8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP Determine if the agency is scheduled for trust fund review. (See pages 121 through 126 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				

9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.) IT positions are requested at a higher/competitive payrate to attract desired candidates.	N/A	N/A	N/A	
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A	N/A	N/A	
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Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)			
	79040100	79040200	79040400	

10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	Y	
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11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				

12. SCHEDULE VIIIA (EADR, SC8A)

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				

14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1 Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				

15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	
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Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)			
	79040100	79040200	79040400	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y	
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)				
17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 through 109 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	N/A	N/A	
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	
AUDITS - GENERAL INFORMATION				
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.				
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)				
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	
18.5 Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A	

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)			
	79040100	79040200	79040400	

<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>	
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19. FLORIDA FISCAL PORTAL				
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service):
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	Program or Service (Budget Entity Codes)				
Action	79050100	79050400	79050500	79050600	79050800

1. GENERAL

1.1	Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y

AUDITS:

1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y	Y	Y	Y
1.5	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y	Y	Y	Y

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y	Y	Y	Y

3. EXHIBIT B (EXBR, EXB)

3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	N/A	N/A
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AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	79050100	79050400	79050500	79050600	79050800

TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
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AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	Y

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
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TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
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6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service):
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Action	Program or Service (Budget Entity Codes)				
	79050100	79050400	79050500	79050600	79050800

TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A	N/A	N/A	N/A	N/A
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A	N/A	N/A
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	N/A	N/A	N/A	N/A
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-003?	N/A	N/A	N/A	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Are the 33XXXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	Y	N/A	N/A	Y

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service):									
Agency Budget Officer/OPB Analyst Name:									
A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.									
Action					Program or Service (Budget Entity Codes)				
					79050100	79050400	79050500	79050600	79050800
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)				Y	N/A	Y	N/A	N/A
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?				N/A	N/A	N/A	N/A	N/A
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?				N/A	N/A	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?				Y	Y	Y	Y	Y
AUDIT:									
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)				N/A	N/A	N/A	N/A	N/A
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)				N/A	N/A	N/A	N/A	N/A
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)				N/A	N/A	N/A	N/A	N/A
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))				N/A	N/A	N/A	N/A	N/A
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)				Y	Y	Y	Y	Y
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.				N/A	N/A	N/A	N/A	N/A
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.								
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 through 70 of the LBR Instructions.								
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue								

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service):
Agency Budget Officer/OPB Analyst Name:

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)				
Action	79050100	79050400	79050500	79050600	79050800

TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	N/A
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A	N/A	N/A

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service):					
Agency Budget Officer/OPB Analyst Name:					
<i>A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.</i>					
Action					Program or Service (Budget Entity Codes)
					79050100
					79050400
					79050500
					79050600
					79050800
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III? Reversions Pending	N/J	N/J	N/J	N/J
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y
8.27	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	N/A	N/A	N/A	N/A
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y
AUDITS:					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service):
Agency Budget Officer/OPB Analyst Name:

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)				
	79050100	79050400	79050500	79050600	79050800

8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See pages 121 through 126 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

9. SCHEDULE II (PSCR, SC2)

AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.) Requests for New FTE in the Divisions of Regulation, Professions, and Drugs, Devices and Cosmetics are higher than the pay grade minimum. Pay rates are comparable to other positions in each Division with the same class codes.	N/J	Y	Y	Y	N/J

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	N/A	Y	N/A	N/A

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	N/A
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIIIA-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y	Y
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1	NOT REQUIRED FOR THIS YEAR					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service):					
Agency Budget Officer/OPB Analyst Name:					
<i>A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.</i>					
	Program or Service (Budget Entity Codes)				
Action	79050100	79050400	79050500	79050600	79050800
14.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
15. SCHEDULE VIIC (EADR, S8C) (NO LONGER REQUIRED)					
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)					
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A	N/A
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)					
17.1	Do exhibits and schedules comply with LBR Instructions (pages 53 through 109 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service):
Agency Budget Officer/OPB Analyst Name:

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)				
Action	79050100	79050400	79050500	79050600	79050800

17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	N/A	N/A	N/A	N/A
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A	N/A

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
18.5 Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A	N/A	N/A
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

19. FLORIDA FISCAL PORTAL

19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y
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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business and Professional Regulation
 Agency Budget Officer/OPB Analyst Name: Lynn Smith / Jared Heady

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)				
	79200100				

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y				
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business and Professional Regulation
 Agency Budget Officer/OPB Analyst Name: Lynn Smith / Jared Heady

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action		Program or Service (Budget Entity Codes)				
		79200100				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
79200100					

TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.	
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6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	N/A				
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	Y				
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9 Does the issue narrative reference the specific county(ies) where applicable?	N/A				
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-003?	N/A				
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action		Program or Service (Budget Entity Codes)				
		79200100				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	Y				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	79200100				

TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 through 70 of the LBR Instructions.	
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				

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Action	Program or Service (Budget Entity Codes)				
	79200100				
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y				
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III? Pending	N/A				
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	N/A				
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:					

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Action	Program or Service (Budget Entity Codes)				
	79200100				

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See pages 121 through 126 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

9. SCHEDULE II (PSCR, SC2)

AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y				

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIIIA-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	79200100				
13.1 NOT REQUIRED FOR THIS YEAR					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					
14. SCHEDULE VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)					
14.1 Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)					
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				

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Action	Program or Service (Budget Entity Codes)				
79200100					

TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1	Do exhibits and schedules comply with LBR Instructions (pages 53 through 109 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ?	Y				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)			
Action	79400100	79400200	79400300	

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y	Y	Y		
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y		

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y		
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y	Y		
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y	Y		
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y	Y	Y		
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y		
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y	Y		

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A		
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y		
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y		

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	Program or Service (Budget Entity Codes)			
Action	79400100	79400200	79400300	

TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 of the LBR Instructions?	Y	Y	Y		
4.2	Is the program component code and title used correct?	Y	Y	Y		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y		
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AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y		

TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
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TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
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TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
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TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
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6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y		
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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business and Professional Regulation
Agency Budget Officer/OPB Analyst Name: Lynn Smith / Jared Heady

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	Program or Service (Budget Entity Codes)			
Action	79400100	79400200	79400300	

TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.
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7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	Y	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A	N/A	N/A		
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A	N/A	N/A		
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	N/A	N/A	N/A		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	Y	Y	Y		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-003?	N/A	N/A	N/A		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y		
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A	N/A		

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business and Professional Regulation
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Action	Program or Service (Budget Entity Codes)				
	79400100	79400200	79400300		
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	Y	Y	Y		
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A	N/A	N/A		
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A		
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y		
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A		
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A		
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A		
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A		
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y		
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A	N/A		
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 through 70 of the LBR Instructions.					
TIP Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue					

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)			
Action	79400100	79400200	79400300	

TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y		
8.10	Are the statutory authority references correct?	Y	Y	Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A		

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business and Professional Regulation
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Action	Program or Service (Budget Entity Codes)				
	79400100	79400200	79400300		
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A		
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y		
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A		
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y		
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y		
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y		
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y		
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y		
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y		
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y		
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III? Pending	N/J	N/J	N/J		
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y		
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	N/A	N/A	N/A		
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y		
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y		
AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y		
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y		
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y		

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action		Program or Service (Budget Entity Codes)			
		79400100	79400200	79400300	
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See pages 121 through 126 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y	Y	Y	
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A	N/A	N/A	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
12. SCHEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)					
14.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)			
Action	79400100	79400200	79400300	

TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.

15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y		
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y		

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3	Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y		
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y		
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y		
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y		
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1	Do exhibits and schedules comply with LBR Instructions (pages 53 through 109 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y		
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y		
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y		
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	N/A	N/A		

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action					Program or Service (Budget Entity Codes)				
					79400100	79400200	79400300		
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?				N/A	N/A	N/A		
AUDITS - GENERAL INFORMATION									
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.								
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.								
18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)									
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?				Y	Y	Y		
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?				N/A	N/A	N/A		
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?				Y	Y	Y		
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?				N/A	N/A	N/A		
18.5	Are the appropriate counties identified in the narrative?				N/A	N/A	N/A		
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?				N/A	N/A	N/A		
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.								
19. FLORIDA FISCAL PORTAL									
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?				Y	Y	Y		

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	79800100				

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y				

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Business and Professional Regulation
 Agency Budget Officer/OPB Analyst Name: Lynn Smith / Jared Heady

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Action		Program or Service (Budget Entity Codes)				
		79800100				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
79800100					

TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.	
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6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1 Are issues appropriately aligned with appropriation categories?	Y				
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y				
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	N/A				
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	N/A				
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/A/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	N/A				
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9 Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-003?	N/A				
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A				
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action		Program or Service (Budget Entity Codes)				
		79800100				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	Y				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	79800100				

TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 through 70 of the LBR Instructions.	
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	79800100				
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y				
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17 If applicable, are nonrecurring revenues entered into Column A04?	Y				
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y				
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III? Pending	N/J				
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	N/A				
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:					

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	79800100				

8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See pages 121 through 126 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

9. SCHEDULE II (PSCR, SC2)

AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y				

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y				

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIIIA-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

Fiscal Year 2024-25 LBR Technical Review Checklist

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	Program or Service (Budget Entity Codes)				
Action	79800100				
13.1 NOT REQUIRED FOR THIS YEAR					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					
14. SCHEDULE VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)					
14.1 Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)					
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)					
16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y				

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	Program or Service (Budget Entity Codes)				
Action	79800100				

TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
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17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1	Do exhibits and schedules comply with LBR Instructions (pages 53 through 109 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ?	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				
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